TAX LISTS

CUMBERLAND CO.
NO. CAROLINA
1920

VOL. 3, PART 2

PEARCE'S MILL
TOWNSHIP

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

307

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market, or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name W. J. McArthur 2. Postoffice address Lake Dale

3. Township [illegible] 4. Age, if male, for poll tax 33

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date ____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising, or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords _____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords _____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords _____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles _____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Iredell

I, W. C. McCorkle, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

W. C. McCorkle

Subscribed and sworn (or affirmed) to before me, this 6 day of March, 1920

L. A. Meroney

Is this property located in any special tax district or districts? No

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

308

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J. D. McCaskill 2. Postoffice address Jay R 7

3. Township Jay 4. Age, if male, for poll tax 59

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers	No. 1	Value, $ 75	28. Watches and clocks	No.	Value, $
20. Reapers	No.	Value, $	29. Arms for muster	No.	Value, $
21. Threshers	No.	Value, $	30. Tools of mechanics	No.	Value, $ 275
22. Binders	No.	Value, $	31. Provisions of all kinds		Value, $
23. Tractors	No.	Value, $	32. Guns, pistols, etc.	No. 1	Value, $ 3
24. Wagons	No. 3	Value, $ 100	33. Talking machines	No.	Value, $
25. Carts	No.	Value, $	34. Pianos	No.	Value, $
26. Organs	No.	Value, $	35. Silverware		Value, $
27. Sewing machines	No. 1	Value, $ 10	36. Diamonds and jewelry		Value, $
			37. All other musical instruments		Value, $

38. All other mechanical and agricultural machinery and implements . . . . Value, $ 75
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $ ____
41. Total items 19 to 40, inclusive . . . . . $ 540
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 240

ALL OTHER PERSONAL PROPERTY

43. Horses	No. 1	Value, $ 100	47. Hogs	No. 4	Value, $ 100
44. Mules	No. 3	Value, $ 300	48. Cattle	No. 2	Value, $ 75
45. Jacks, jennets,	No.	Value, $	49. Goats	No.	Value, $
46. Sheep	No.	Value, $	50. Dogs	No.	Value, $

52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 575

53. Carriages	No.	Value, $	61. Fire-proof safes	No.	Value, $
54. Buggies	No. 1	Value, $ 50	62. Typewriting machines	No.	Value, $
55. Automobiles	No.	Value, $	63. Adding machines	No.	Value, $
56. Motor trucks	No.	Value, $	64. Cash registers	No.	Value, $
57. Bicycles	No.	Value, $	65. Billiard & pool tables	No.	Value, $
58. Motorcycles	No.	Value, $	66. Scales	No.	Value, $
59. Boats	No.	Value, $	67. Seines and nets	No.	Value, $
60. Schooners	No.	Value, $	68. Barges	No.	Value, $

69. All other floating property . . . . . Value, $
70. All stone, brick and other building material on hand . . . . . Value, $
71. Number feet lumber on hand and value . . . . . No. feet Value, $
72. Value all logs . . . . . No. feet Value, $
73. Value all ties . . . . . No. Value, $
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $
75. Acid wood, cut and piled on premises or right of way, No. cords Value, $
76. Pulp wood, cut and piled on premises or right of way, No. cords Value, $
77. Tan bark, cut and piled on premises or right of way, No. cords Value, $
78. Poles cut and piled on premises or right of way . . . No. poles Value, $
79. Money on hand (not deposited in banks) . . . . . $
80. Office furniture and fixtures . . . . . $
81. Total value items 53 to 80, inclusive . . . . . $ 50

82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$
			$
			$

Total item 82 . . . . . $_____

Carried forward . . . . . $ 865

Brought forward (total pages 1 and 2) . . . . . $ 865

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$
		$
		$
Total		$

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
Total		$

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
Individuals		$ 220
		$
		$
Total		$ 220

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
Total		$

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $

91. Total value items 84 to 90, inclusive . . . . . $

Carried forward (total items 84 to 90, inclusive) . . . . . $ 220

Brought forward, total pages 1 and 2 . . . . . $ 865

Brought forward, total items 84 to 90, inclusive . . . . . $ 200

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $ 200

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$ 200

94. Total deductions claimed, items 92 and 93 . . . . . $ 200

95. Net value solvent credits . . . . . $ 70

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $ 0

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 865

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location The Martin Lewis Gin Gap Creek

100. Have you sold any real property since May 1, 1919? If so, to whom? Yes Dame Adam

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Caldwell

I, J. D. McCaskill, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. D. McCaskill

Subscribed and sworn (or affirmed) to before me, this 1 day of March 19 20

L. Lowman

Is this property located in any special tax district or districts?

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

309

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name W. M. Cottrell 2. Postoffice address Jay R 7

3. Township Pine 4. Age, if male, for poll tax 26

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X

9. When was last inventory taken? Date____

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

Change Land 2250

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom? From Ivey Hall

99. Give accurate description and location 1st Alex Burn Tract 100 acres & Bowlin place 125 acres Known as Bass Tract

100. Have you sold any real property since May 1, 1919? If so, to whom? No

101. Give accurate location and description_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, O A McCaskill, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

O A McCaskill

Subscribed and sworn (or affirmed) to before me, this 7 day of June, 1920

E A Moore

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

310

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland 2. Township Pearsalls
3. Name of owner Spencer McCoskill 4. Race White
3½. Postoffice address Fayetteville N.C.
5. Name or description of tract Pine land
6. Containing 20 acres
7. Adjoining lands of J D McCoskill Mc Rae & others
8. Distance from nearest city or town, 11 miles. 9. Name of city or town Fayetteville N.C.
10. Does it adjoin improved graded road? A. yes 11. If not, give distance from such road. A.
12. Number of acres in cultivation - - - 13. Value, $
14. Number of acres in grass or pasture - 20 15. Value, $ 600
16. Number of acres in waste land - - - 17. Value, $
18. Number of acres in timber - - - - 19. Value, $
20. Number dwelling-houses - - - - - 21. Value, $
22. Number storehouses - - - - - - - 23. Value, $
24. Number barns - - - - - - - - - 25. Value, $
26. Number other buildings - - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - - $ 600
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 40. If by purchase, what was consideration? A. $
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland

I, A L McCorkle, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

A L McCorkle agt

Subscribed and sworn (or affirmed) to before me, this 1 *day of* May, 1919

Is this property located in any special tax district or districts?

If so, give name of district.

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 600

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

R #7

"True Value in Money—Low Tax Rates"

311

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Mc Cashell Virginia 4. Race White
5. Name or description of tract Hally Branch
6. Containing 113 acres
7. Adjoining lands of Finley & Mrs Bettie Shaw
8. Distance from nearest city or town 4 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 40 13. Value, $ 2175
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 10 17. Value, $ 100
18. Number of acres in timber (Woods) 63 19. Value, $ 945
20. Number dwelling houses 1 21. Value, $ 500
22. Number storehouses 23. Value, $
24. Number barns 1 25. Value, $ 100
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 3820
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 1905 40. If by purchase, what was consideration? A. $ 600
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, J. D. McCaskill, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

J. D. McCaskill Agt

Subscribed and sworn (or affirmed) to before me, this 23 day of Sept, 1919

F. A. Marsh

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 3820

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Peace River
3. Name of owner M. Cormick John W. 4. Race Indian
5. Name or description of tract Va Lot (Pine Point)

6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town ____ miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $ ____
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ ____
18. Number of acres in timber ____ 19. Value, $ ____
20. Number dwelling houses ____ 21. Value, $ ____
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 50.
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. ____ 40. If by purchase, what was consideration? A. $ ____
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ 30

STATE OF NORTH CAROLINA—County of Cumberland.

I J. M. McConnell *, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

✓ John W. McCormick

Subscribed and sworn (or affirmed) to before me, this 27 *day of* May, 19[illegible]

Gault

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 50

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cayuga 2. Township Pleasant Hill
3. Name of owner J. W. McCormick 4. Race White
3½. Postoffice address Fay
5. Name or description of tract Dalrymple Lot
6. Containing 100 X 200 ft acres
7. Adjoining lands of
8. Distance from nearest city or town, 2 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A. No 11. If not, give distance from such road. A.
12. Number of acres in cultivation - - - 13. Value, $
14. Number of acres in grass or pasture - 15. Value, $
16. Number of acres in waste land - Lot 17. Value, $
18. Number of acres ~~in timber~~ - - - Lot 19. Value, $ 60
20. Number dwelling-houses - - - - - 21. Value, $
22. Number storehouses - - - - - - - 23. Value, $
24. Number barns - - - - - - - - - 25. Value, $
26. Number other buildings - - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 60

29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. 30. If not, what was the actual value of the property as a whole? A. $

31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.

32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?

35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $

37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $

39. When did you acquire this tract of land? A. 1919 40. If by purchase, what was consideration? A. $ 30

41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.

42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA, County of Cleveland.

I, J W McCormick, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

J W McCormick

Subscribed and sworn (or affirmed) to before me, this 15 day of May, 1919.

C E Hamrick

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J. W. McCormick 2. Postoffice address Ivey
3. Township Pearl Hill 4. Age, if male, for poll tax 33
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 25
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $ 25
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 50
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

Deductions Claimed from Solvent Credits

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Cleveland

I, J W McConnell, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J W McConnell

Subscribed and sworn (or affirmed) to before me, this 14 day of May, 1920

C O Hoover

Is this property located in any special tax district or districts? Maury Hill.

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

314

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland, 2. Township Pearces Mills
3. Name of owner McDaniel Bros. 4. Race White
5. Name or description of tract John Smith Carroll Lot
6. Containing 1 acres
7. Adjoining lands of Blount & Carroll
8. Distance from nearest city or town 2 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 1 13. Value, $ 100
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 1 21. Value, $ 500
22. Number storehouses 23. Value, $
24. Number barns 25. Value, $
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 600
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $ no
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A 1900 40. If by purchase, what was consideration? A. $ none
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A 47. If yes, give the highest offer, $ no

STATE OF NORTH CAROLINA—County of Cumberland.

I, A. McDaniel, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

A. McDaniel

Subscribed and sworn (or affirmed) to before me, this 23 day of July, 1919

Carmack

Is this property located in any special tax district or distric Yes

If so, give name of district Wm Hill ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $1000

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

~~345~~

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name A. M. Daniel 2. Postoffice address Jay

3. Township [illegible] 4. Age, if male, for poll tax 45

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919.

19. Mowers . .	No.____ Value, $_____	28. Watches and clocks	No. 1 Value, $ 5
20. Reapers .	No.____ Value, $_____	29. Arms for muster .	No.____ Value, $_____
21. Threshers .	No.____ Value, $_____	30. Tools of mechanics .	No.____ Value, $_____
22. Binders . .	No.____ Value, $_____	31. Provisions of all kinds . . .	Value, $_____
23. Tractors .	No.____ Value, $_____	32. Guns, pistols, etc. .	No. 1 Value, $ 25
24. Wagons . .	No.____ Value, $_____	33. Talking machines .	No.____ Value, $_____
25. Carts . .	No.____ Value, $_____	34. Pianos	No.____ Value, $_____
26. Organs . .	No.____ Value, $_____	35. Silverware	Value, $_____
27. Sewing machines .	No.____ Value, $_____	36. Diamonds and jewelry . . .	Value, $_____
		37. All other musical instruments	Value, $_____

38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 275
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . .	No.____ Value, $_____	47. Hogs	No.____ Value, $_____
44. Mules . .	No.____ Value, $_____	48. Cattle	No.____ Value, $_____
45. Jacks, jennets,	No.____ Value, $_____	49. Goats	No.____ Value, $_____
46. Sheep . .	No.____ Value, $_____	50. Dogs	No.____ Value, $_____

52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____

53. Carriages .	No.____ Value, $_____	61. Fire-proof safes . .	No.____ Value, $_____
54. Buggies . .	No.____ Value, $_____	62. Typewriting machines	No.____ Value, $_____
55. Automobiles	No.____ Value, $_____	63. Adding machines .	No.____ Value, $_____
56. Motor trucks	No.____ Value, $_____	64. Cash registers . .	No.____ Value, $_____
57. Bicycles .	No.____ Value, $_____	65. Billiard & pool tables	No.____ Value, $_____
58. Motorcycles	No.____ Value, $_____	66. Scales	No.____ Value, $_____
59. Boats . .	No.____ Value, $_____	67. Seines and nets . .	No.____ Value, $_____
60. Schooners .	No.____ Value, $_____	68. Barges	No.____ Value, $_____

69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location No

100. Have you sold any real property since May 1, 1919? If so, to whom? No

101. Give accurate location and description No

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, A. McDaniel, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

A. McDaniel

Subscribed and sworn (or affirmed) to before me, this 5 day of March, 1920

J. A. Marsh

Is this property located in any special tax district or districts? Yes

If so, give name of district Fayetteville

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed _____, 1920. Complaint heard _____, 1920.

Final valuation, $_____

(E-1210)

315

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Prances Mill
3. Name of owner Mc Daniel, A. T. 4. Race White
5. Name or description of tract Res. Lumberton Rd.
6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town ____ miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $ ____
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ Lot 200
18. Number of acres in timber ____ 19. Value, $ ____
20. Number dwelling houses ____ 21. Value, $ House 800
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements ____ $ 1000
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ 600
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. 1916 40. If by purchase, what was consideration? A. $ 800
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A No ____
42. Give cost of improvements made since purchase, $ 0 — 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, A. F. McDaniel, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

A. F. McDaniel

Subscribed and sworn (or affirmed) to before me, this 29 day of July, 1919

[illegible]

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 1000

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name A. F. McDaniel 2. Postoffice address Jay

3. Township R. 7 W 4. Age, if male, for poll tax 37

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No. 1 Value, $ 25
27. Sewing machines . No. 1 Value, $ 20
28. Watches and clocks No. 1 Value, $ 2
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 100
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 3 Value, $ 15
48. Cattle . . . . . No. 1 Value, $ 50
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 65
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No. 1 Value, $ 500
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 500
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 565

Brought forward (total pages 1 and 2) . . . . . $ 5605

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$
		$
		$
Total		$

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
Total		$

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$
		$
		$
Total		$

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
Total		$

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $ 565

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 565

98. Have you purchased any real property since May 1, 1919? If so, from whom?

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom?

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. If yes, give particulars and value. A.

STATE OF NORTH CAROLINA COUNTY OF Cumberland,

I, A. F. McDaniel, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

A. F. McDaniel

Subscribed and sworn (or affirmed) to before me, this 5 day of Mch, 1920

J. A. Marsh

Is this property located in any special tax district or districts? Yes

If so, give name of district Dist 8

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

316

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J. W. McElhaney 2. Postoffice address Hoy. Mc

3. Township Rocks Mill 4. Age, if male, for poll tax 29

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ~~No~~ What was the amount of such excess? $~~900~~

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____

9. When was last inventory taken? Date ____ No

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 50
28. Watches and clocks No. 2 Value, $ 20
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 15
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 500
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 585
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 285

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $ 285

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$
		$
		$
Total		$

85. Deposits in banks, trust companies, or with any firm,.corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
Wait Pridgen Fay		$ 200
		$
		$
		$
Total		$

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$
		$
		$
Total		$

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
Total		$

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $ ----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $ ----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $ ----------

91. Total value items 84 to 90, inclusive . . . . . $ ----------

Carried forward (total items 84 to 90, inclusive) . . . . . $ ----------

Brought forward, total pages 1 and 2 . . . . . 3 . . . $285

Brought forward, total items 84 to 90, inclusive $200

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____ 9

95. Net value solvent credits $206

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $215

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF Lincoln

I, W. M. McElhaney, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

W. M. McElhaney

Subscribed and sworn (or affirmed) to before me, this 2 day of March, 1920

E. L. Hoover

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

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QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name C. V. McGuire 2. Postoffice address Fox. 24

3. Township Goodes Mill 4. Age, if male, for poll tax 41

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____ No

9. When was last inventory taken? Date____

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 10
28. Watches and clocks No. 1 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No. 1 Value, $ 40
34. Pianos . . . . . No. 1 Value, $ 150
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 300
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 505
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 205

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No. 1 Value, $ 500
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 500
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 705

Brought forward (total pages 1 and 2) . . . . . $ 705

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $ 705

Brought forward, total pages 1 and 2 . . . . . $ 705

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 705

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA, COUNTY OF Lenoir

I, C. D. Maguire, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

C. D. Maguire

Subscribed and sworn (or affirmed) to before me, this 6 day of March, 20

C. R. Steele

Is this property located in any special tax district or districts? No

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cum 2. Township Pearces Mill
3. Name of owner J. W. McIntyre 4. Race Colored
3½. Postoffice address Acherndale
5. Name or description of tract Lumberton road
6. Containing 2 1/2 acres
7. Adjoining lands of
8. Distance from nearest city or town, _____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 60
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. _____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. _____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

319

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market, or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name Inz L. McKee 2. Postoffice address Lowndes, Miss.

3. Township Francis Mill 4. Age, if male, for poll tax 33

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $ 257

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____ None

9. When was last inventory taken? Date____

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising, or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No. 1 Value, $ 10
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 75
40. Library and scientific instruments . . . . . Value, $ 5
41. Total items 19 to 40, inclusive . . . . . $ 80
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords _____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords _____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords _____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles _____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$_____
		$_____
		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$_____
		$_____
		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Lenoir

I, John L. McKee, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

John L. McKee

Subscribed and sworn (or affirmed) to before me, this 6 day of July, 1920

E. L. Hare

Is this property located in any special tax district or districts? No

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

320

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland 2. Township Pearce Mill
3. Name of owner McKinnon A.D. Estate Race White
3½. Postoffice address Star Rt. No 4 Box Fayetteville
5. Name or description of tract Jones Hill
6. Containing 22 acres
7. Adjoining lands of
8. Distance from nearest city or town, _____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber 22 - - _____ 19. Value, $ 275
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - - $ 275
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. _____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. _____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

I, W. M. McCorkle, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

D. W. McPherson Ex'r

Subscribed and sworn (or affirmed) to before me, this 4th *day of* Dec, *19*19

Scott

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

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"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cass 2. Township Pearce Mill
3. Name of owner J. P. & N. A. McKethan 4. Race White
3½. Postoffice address Jay
5. Name or description of tract 3 vacant lots
6. Containing 3 acres
7. Adjoining lands of
8. Distance from nearest city or town, _____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 200
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. _____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. _____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $ 11.00

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"True Value in Money—Low Tax Rates"

322

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Rances Creek
3. Name of owner Mc Cuistt, L. E. 4. Race White
5. Name or description of tract Res. Lumberton St.
6. Containing 1 acres
7. Adjoining lands of
8. Distance from nearest city or town 1 miles. 9. Name of city or town Fayetteville N.C.
10. Does it adjoin improved graded road? A. yes 11. If not, give distance from such road. A.
12. Number of acres in cultivation 13. Value, $
14. Number of acres in grass or pasture 15. Value, $ Inc 250.
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 1 21. Value, $ ~~1500~~ 2250
22. Number storehouses 23. Value, $
24. Number barns 25. Value, $
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 2500
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A. yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $ 1500
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 1914 40. If by purchase, what was consideration? A. $ 1000
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. No
42. Give cost of improvements made since purchase, $ 600 43. Have you sold any part of it since purchase? A. No 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, L. E. McKnight, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

L. E. McKnight

Subscribed and sworn (or affirmed) to before me, this 22 day of Sept, 1919

[illegible]

Is this property located in any special tax district or district

If so, give name of district [illegible] ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 2500

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name D. E. McKnight 2. Postoffice address Jay

3. Township P. M. 4. Age, if male, for poll tax 38

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $2500
9. When was last inventory taken? Date Jan 1 — 20
10. What was value of stock as shown by inventory? $2500
11. What was the average value of stock carried during year 1919? $2500
12. What is amount of insurance carried on stock and fixtures? $1500
13. What was the true cash value of merchandise in stock on January 1, 1920? $2500
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward $2500

Brought forward . . . . . $ 2570

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $____
20. Reapers . No.____ Value, $____
21. Threshers . No.____ Value, $____
22. Binders . . No.____ Value, $____
23. Tractors . No.____ Value, $____
24. Wagons . . No.____ Value, $____
25. Carts . . No.____ Value, $____
26. Organs . . No.____ Value, $____
27. Sewing machines . No. 1 Value, $ 5
28. Watches and clocks No. 1 Value, $ 5
29. Arms for muster . No.____ Value, $____
30. Tools of mechanics . No.____ Value, $____
31. Provisions of all kinds . . . Value, $____
32. Guns, pistols, etc. . No. 1 Value, $ 5
33. Talking machines . No.____ Value, $____
34. Pianos . . . . . No. 1 Value, $ 125
35. Silverware . . . . . Value, $____
36. Diamonds and jewelry . . . Value, $ 100
37. All other musical instruments Value, $____
38. All other mechanical and agricultural machinery and implements . . . . Value, $____
39. Household and kitchen furniture . . . . . Value, $ 800
40. Library and scientific instruments . . . . . Value, $____
41. Total items 19 to 40, inclusive . . . . . $ 1040
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 740

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $____
44. Mules . . No.____ Value, $____
45. Jacks, jennets, No.____ Value, $____
46. Sheep . . No.____ Value, $____
47. Hogs . . . . . No.____ Value, $____
48. Cattle . . . . . No.____ Value, $____
49. Goats . . . . . No.____ Value, $____
50. Dogs . . . . . No.____ Value, $____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $____
53. Carriages . No.____ Value, $____
54. Buggies . . No.____ Value, $____
55. Automobiles No. 1 Value, $ 400
56. Motor trucks No.____ Value, $____
57. Bicycles . No.____ Value, $____
58. Motorcycles No.____ Value, $____
59. Boats . . No.____ Value, $____
60. Schooners . No.____ Value, $____
61. Fire-proof safes . . No.____ Value, $____
62. Typewriting machines No.____ Value, $____
63. Adding machines . No.____ Value, $____
64. Cash registers . . No.____ Value, $____
65. Billiard & pool tables No.____ Value, $____
66. Scales . . . . . No.____ Value, $____
67. Seines and nets . . No.____ Value, $____
68. Barges . . . . . No.____ Value, $____
69. All other floating property . . . . . Value, $____
70. All stone, brick and other building material on hand . . . . . Value, $____
71. Number feet lumber on hand and value . . . . . No. feet____ Value, $____
72. Value all logs . . . . . No. feet____ Value, $____
73. Value all ties . . . . . No.____ Value, $____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $____
75. Acid wood, cut and piled on premises or right of way, No. cords____ Value, $____
76. Pulp wood, cut and piled on premises or right of way, No. cords____ Value, $____
77. Tan bark, cut and piled on premises or right of way, No. cords____ Value, $____
78. Poles cut and piled on premises or right of way . . . No. poles____ Value, $____
79. Money on hand (not deposited in banks) . . . . . $____
80. Office furniture and fixtures . . . . . $____
81. Total value items 53 to 80, inclusive . . . . . $ 400
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$____
			$____
			$____

Total item 82 . . . . . $____

Carried forward . . . . . $ 3640

Brought forward (total pages 1 and 2) . . . . . $ 3640

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above 2

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$
		$
		$
Total		$

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
Total		$

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$
		$
		$
Total		$

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
Total		$

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $ ----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $ ----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $ ----------

91. Total value items 84 to 90, inclusive . . . . . $ ----------

Carried forward (total items 84 to 90, inclusive) . . . . . $ ----------

Brought forward, total pages 1 and 2 . . . . . $ 3640

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 3640

98. Have you purchased any real property since May 1, 1919? If so, from whom? Mrs. Eddie Crouse Allgood, Jaffy Crouse

99. Give accurate description and location 1 Va lot on A Street

100. Have you sold any real property since May 1, 1919? If so, to whom? No

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, L. E. McKnight, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

L. E. McKnight

Subscribed and sworn (or affirmed) to before me, this 3 day of March, 1920

E. A. Moore

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

323

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name A. E. McLean 2. Postoffice address Fayetteville

3. Township Cross Creek 4. Age, if male, for poll tax 33

5. Race: White X, ~~Indian~~, Negro

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer What was the amount of such excess? Answer $

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $

9. When was last inventory taken? Date

10. What was value of stock as shown by inventory? $

11. What was the average value of stock carried during year 1919? $

12. What is amount of insurance carried on stock and fixtures? $

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $

Carried forward . . . . . $

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No. 1 Value, $ 25
27. Sewing machines . No. 1 Value, $ 15
28. Watches and clocks No. 2 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 10
31. Provisions of all kinds . . . Value, $ 15
32. Guns, pistols, etc. . No. 1 Value, $ 5
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $ 10
37. All other musical instruments Value, $ 25
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 174
40. Library and scientific instruments . . . . . Value, $ 50
41. Total items 19 to 40, inclusive . . . . . $ 337
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 37 00

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $ 3 00
50. Dogs . . . . . No. 1 Value, $ 3 00
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 3 00
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $ 10 00
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 10 00
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 52 00

Brought forward (total pages 1 and 2) . . . . . $ 5200

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
		$ 3000
		$----------
		$----------
		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $ 3000

Carried forward (total items 84 to 90, inclusive) . . . . . $ ~~3000~~ ----------

5 2

Brought forward, total pages 1 and 2 . . . . . 30 $ ~~8249~~

Brought forward, total items 84 to 90, inclusive . . . . . $ ~~30~~

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ ~~8200~~

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom? No

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, A B McLean, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

A B McLean

Subscribed and sworn (or affirmed) to before me, this 5th day of March, 1920

Is this property located in any special tax district or districts? Yes

If so, give name of district Pearces Mill

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

324

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Mc Lean Durhin M 4. Race
5. Name or description of tract Res lot
6. Containing 1/4 acres
7. Adjoining lands of Est R A Allgood & others
8. Distance from nearest city or town 1 miles 9. Name of city or town Fay
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation - - - 13. Value, $
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land - - 1 lot 17. Value, $ 100
18. Number of acres in timber - - - 19. Value, $
20. Number dwelling houses - - - - 1 21. Value, $ 800
22. Number storehouses - - - - - - 23. Value, $
24. Number barns - - - - - - - - - 25. Value, $
26. Number other buildings - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 900
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, J. A. McLean, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

J. A. McLean, Agt

Subscribed and sworn (or affirmed) to before me, this 12 day of Sept, 19 19

L. W. Marsh

Is this property located in any special tax district or distric Yes

If so, give name of district Massey Hill ts? Yes

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 1000

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Peares Mills
3. Name of owner Mrs Leon Bertha M. 4. Race White
5. Name or description of tract Lot of unplatted property 6. Containing 2 lots acres
7. Adjoining lands of
8. Distance from nearest city or town 1 miles. 9. Name of city or town Jay
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 1/2 13. Value, $ 200
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 21. Value, $ 500
22. Number storehouses 1 23. Value, $
24. Number barns / 25. Value, $
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 700
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, K. McLean, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

K. McLean Agt

Subscribed and sworn (or affirmed) to before me, this 22 day of July, 1919.

L. Arthur

Is this property located in any special tax district or distric No

If so, give name of district Murray Hill ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 750

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

325

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J. A. McLean 2. Postoffice address Jay

3. Township Jay 4. Age, if male, for poll tax 45

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $1000

9. When was last inventory taken? Date Jan 1 1920

10. What was value of stock as shown by inventory? $1000

11. What was the average value of stock carried during year 1919? $1000

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? $1000

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward $1000

Brought forward . . . . . $ 1000

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $____
20. Reapers . No.____ Value, $____
21. Threshers . No.____ Value, $____
22. Binders . . No.____ Value, $____
23. Tractors . No.____ Value, $____
24. Wagons . . No. 1 Value, $ 15
25. Carts . . No.____ Value, $____
26. Organs . . No. 1 Value, $ 20
27. Sewing machines . No. 1 Value, $ 10
28. Watches and clocks No. 2 Value, $ 5
29. Arms for muster . No.____ Value, $____
30. Tools of mechanics . No.____ Value, $____
31. Provisions of all kinds . . . Value, $____
32. Guns, pistols, etc. . No. 1 Value, $ 5
33. Talking machines . No.____ Value, $____
34. Pianos . . . . . No. 1 Value, $ 100
35. Silverware . . . . . Value, $____
36. Diamonds and jewelry . . . Value, $____
37. All other musical instruments Value, $____
38. All other mechanical and agricultural machinery and implements . . . . Value, $____
39. Household and kitchen furniture . . . . . Value, $ 75
40. Library and scientific instruments . . . . . Value, $____
41. Total items 19 to 40, inclusive . . . . . $ 100
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No. 1 Value, $ 50
44. Mules . . No.____ Value, $____
45. Jacks, jennets, No.____ Value, $____
46. Sheep . . No.____ Value, $____
47. Hogs . . . . . No. 5 Value, $ 10
48. Cattle . . . . . No.____ Value, $____
49. Goats . . . . . No.____ Value, $____
50. Dogs . . . . . No.____ Value, $____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 60
53. Carriages . No.____ Value, $____
54. Buggies . . No. 1 Value, $ 25
55. Automobiles No.____ Value, $____
56. Motor trucks No.____ Value, $____
57. Bicycles . No.____ Value, $____
58. Motorcycles No.____ Value, $____
59. Boats . . No.____ Value, $____
60. Schooners . No.____ Value, $____
61. Fire-proof safes . . No.____ Value, $____
62. Typewriting machines No.____ Value, $____
63. Adding machines . No.____ Value, $____
64. Cash registers . . No.____ Value, $____
65. Billiard & pool tables No.____ Value, $____
66. Scales . . . . . No.____ Value, $____
67. Seines and nets . . No.____ Value, $____
68. Barges . . . . . No.____ Value, $____
69. All other floating property . . . . . Value, $____
70. All stone, brick and other building material on hand . . . . . Value, $____
71. Number feet lumber on hand and value . . . . . No. feet____ Value, $____
72. Value all logs . . . . . No. feet____ Value, $____
73. Value all ties . . . . . No.____ Value, $____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $____
75. Acid wood, cut and piled on premises or right of way, No. cords____ Value, $____
76. Pulp wood, cut and piled on premises or right of way, No. cords____ Value, $____
77. Tan bark, cut and piled on premises or right of way, No. cords____ Value, $____
78. Poles cut and piled on premises or right of way . . . No. poles____ Value, $____
79. Money on hand (not deposited in banks) . . . . . $____
80. Office furniture and fixtures . . . . . $____
81. Total value items 53 to 80, inclusive . . . . . $ 25
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$____
			$____
			$____

Total item 82 . . . . . $____

Carried forward . . . . . $ 1085

Brought forward (total pages 1 and 2) . . . . . $ 1085

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . 1 Male . 1
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ---

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$
		$
		$
Total		$

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
Total		$

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$
		$
		$
Total		$

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
Total		$

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $

91. Total value items 84 to 90, inclusive . . . . . $

Carried forward (total items 84 to 90, inclusive) . . . . . $

Brought forward, total pages 1 and 2 . . . . . $ 1085

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 1085

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom? No

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, J. A. McLean, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. A. McLean

Subscribed and sworn (or affirmed) to before me, this 4th day of March, 1920

E. E. Moore

Is this property located in any special tax district or districts? Not Sure

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

326

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name M. A. McLean 2. Postoffice address Jay

3. Township [illegible] 4. Age, if male, for poll tax [illegible]

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 20
28. Watches and clocks No. 2 Value, $ 10
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 50
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 5
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 100
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 185
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $ 80
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 80
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 80

Brought forward (total pages 1 and 2) . . . . . $ 80

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $ 80

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 80

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom?

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, N. A. McLean, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

N. A. McLean

Subscribed and sworn (or affirmed) to before me, this 4 day of March, 1920

L. L. Stuart

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

327

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name Brady McLeod 2. Postoffice address Van-Zant

3. Township Cherokee Mine 4. Age, if male, for poll tax 23

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____
9. When was last inventory taken? Date ____ No
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 15
28. Watches and clocks No. 1 Value, $ 1
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No. 1 Value, $ 15
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 100
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 131
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No. 1 Value, $ 10
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 10
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $ 10

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $ 10

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 10

98. Have you purchased any real property since May 1, 1919? If so, from whom?

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom?

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. ---- If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Caswell

I, Grady McLeod, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

Grady McLeod

Subscribed and sworn (or affirmed) to before me, this 2 day of March, 1920

Ed Hoge

Is this property located in any special tax district or districts? yes

If so, give name of district Milton

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed ----, 1920. Complaint heard ----, 1920.

Final valuation, $

(E-1210)

"True Value in Money—Low Tax Rates"

328

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Parkers Mill
3. Name of owner McMillan, H. E. 4. Race White
5. Name or description of tract Va. Bldg. burned
6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town ____ miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $ ____
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ ____
18. Number of acres in timber ____ 19. Value, $ ____
20. Number dwelling houses ____ 21. Value, $ ____
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements ____ $ 1100
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A ____ 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. ____ 40. If by purchase, what was consideration? A. $ ____
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A ____ 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, R. L. McMillan, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so, help me, God.

R. L. McMillan

Subscribed and sworn (or affirmed) to before me, this 13 day of Sept, 1919

Clerk

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 100

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates".

329

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J. M. McMillan 2. Postoffice address Jay

3. Township [illegible] 4. Age, if male, for poll tax 39

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . .	No.____ Value, $_____	28. Watches and clocks .	No.____ Value, $_____
20. Reapers .	No.____ Value, $_____	29. Arms for muster .	No.____ Value, $_____
21. Threshers .	No.____ Value, $_____	30. Tools of mechanics .	No.____ Value, $_____
22. Binders . .	No.____ Value, $_____	31. Provisions of all kinds . . .	Value, $_____
23. Tractors .	No.____ Value, $_____	32. Guns, pistols, etc. .	No.____ Value, $_____
24. Wagons . .	No.____ Value, $_____	33. Talking machines .	No.____ Value, $_____
25. Carts . .	No.____ Value, $_____	34. Pianos	No.____ Value, $_____
26. Organs . .	No.____ Value, $_____	35. Silverware	Value, $_____
27. Sewing machines .	No.____ Value, $_____	36. Diamonds and jewelry . . .	Value, $_____
		37. All other musical instruments	Value, $_____

38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . .	No.____ Value, $_____	47. Hogs	No.____ Value, $_____
44. Mules . .	No.____ Value, $_____	48. Cattle	No.____ Value, $_____
45. Jacks, jennets,	No.____ Value, $_____	49. Goats	No.____ Value, $_____
46. Sheep . .	No.____ Value, $_____	50. Dogs	No.____ Value, $_____

52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____

53. Carriages .	No.____ Value, $_____	61. Fire-proof safes . .	No.____ Value, $_____
54. Buggies . .	No.____ Value, $_____	62. Typewriting machines	No.____ Value, $_____
55. Automobiles	No. 1 Value, $ 600	63. Adding machines .	No.____ Value, $_____
56. Motor trucks	No.____ Value, $_____	64. Cash registers . .	No.____ Value, $_____
57. Bicycles .	No.____ Value, $_____	65. Billiard & pool tables	No.____ Value, $_____
58. Motorcycles	No.____ Value, $_____	66. Scales	No.____ Value, $_____
59. Boats . .	No.____ Value, $_____	67. Seines and nets . .	No.____ Value, $_____
60. Schooners .	No.____ Value, $_____	68. Barges	No.____ Value, $_____

69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 600
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 600

Brought forward (total pages 1 and 2) . . . . . $ 600

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
National		$ 1200
		$----------
		$----------
		$----------
Total		$ 1200

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $ 1200

Brought forward, total pages 1 and 2 . . . . . $ 600
Brought forward, total items 84 to 90, inclusive . . . . . $ 1200

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $ 1200

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 1800

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom? No

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Columbus

I, J. C. McMillan, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. C. McMillan

Subscribed and sworn (or affirmed) to before me, this 3rd day of March, 1920

J. A. Thomson

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

330

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name Victor McNeil 2. Postoffice address Jay

3. Township [illegible] 4. Age, if male, for poll tax 47

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____X____
9. When was last inventory taken? Date ____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____V____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 450
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 450
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $----------

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . ----------
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom? N/A

99. Give accurate description and location_____

100. Have you sold any real property since May 1, 1919? If so, to whom? N/A

101. Give accurate location and description_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF Rockingham

I, Hector McNeill, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

Hector McNeill

Subscribed and sworn (or affirmed) to before me, this 3 day of Feb, 1920

E. A. Marsh

Is this property located in any special tax district or districts? Yes

If so, give name of district Wards 3

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

Sold to J. J. de Rhuson

"True Value in Money—Low Tax Rates"

331

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Parces Mill
3. Name of owner Overby, J. M. 4. Race White
5. Name or description of tract House + lot
6. Containing ____ acres
7. Adjoining lands of Poe + others
8. Distance from nearest city or town 1 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A. No 11. If not, give distance from such road. A. 300 yds
12. Number of acres in cultivation - 1 lot 13. Value, $ 100
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land - - ____ 17. Value, $ ____
18. Number of acres in timber - - - ____ 19. Value, $ ____
20. Number dwelling houses - - - - 1 21. Value, $ 500
22. Number storehouses - - - - - - ____ 23. Value, $ ____
24. Number barns - - - - - - - - ____ 25. Value, $ ____
26. Number other buildings - - - - ____ 27. Value, $ ____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 600
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A. ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ 400
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. 1915 40. If by purchase, what was consideration? A. $ 330
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A. ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A. ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, F H Overby, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

F H Overby

Subscribed and sworn (or affirmed) to before me, this 23 day of Sept, 1919

D A Brown

Is this property located in any special tax district or distric yes

If so, give name of district Mc Hill ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 750

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J. B. Pierson 2. Postoffice address Day

3. Township [illegible] 4. Age, if male, for poll tax 49

5. Race: White X, Indian_____, Negro_____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $_____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer_____ What was the amount of such excess? Answer $_____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X

9. When was last inventory taken? Date_____

10. What was value of stock as shown by inventory? $_____

11. What was the average value of stock carried during year 1919? $_____

12. What is amount of insurance carried on stock and fixtures? $_____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $_____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $_____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $_____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $_____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $_____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $_____

Carried forward . . . . . $_____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No. 1 Value, $ 10
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 5
28. Watches and clocks No. 2 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 2
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No. 1 Value, $ 150
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 1 Value, $ 10
48. Cattle . . . . . No. 1 Value, $ 75
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 236
53. Carriages . No.____ Value, $_____
54. Buggies . . No. 1 Value, $ 25
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 25
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 260

Brought forward (total pages 1 and 2) . . . . . $ 760

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $ 260

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 260

98. Have you purchased any real property since May 1, 1919? If so, from whom? Wm Jno Frances Ownby

99. Give accurate description and location Next on Winslow St House & Lot

100. Have you sold any real property since May 1, 1919? If so, to whom? No

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, J. M. Thurson, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. M. Thurson

Subscribed and sworn (or affirmed) to before me, this 5 day of Feb, 1920

J. A. Marsh

Is this property located in any special tax district or districts? Yes

If so, give name of district Fay. N. S.

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

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FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market, or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name L. M. McQueen, 2. Postoffice address Fay
3. Township Pleasant Hill 4. Age, if male, for poll tax 21
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____
9. When was last inventory taken? Date No
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising, or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No. 1 Value, $ 1
29. Arms for muster . . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $ 20
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 80
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 101
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, &_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick, and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $----------

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . ----------
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (ather than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Lincoln

I, J. M. McQueen, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. M. McQueen

Subscribed and sworn (or affirmed) to before me, this 9 day of March, 1920

E. L. Hall

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

333

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner MacRae Colin 4. Race White
5. Name or description of tract Old House place
6. Containing 186 acres
7. Adjoining lands of McCastal & others
8. Distance from nearest city or town 5 miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 25 13. Value, $ 125-0
14. Number of acres in grass or pasture 25 15. Value, $ 25-0
16. Number of acres in waste land 25 17. Value, $ 25-0
18. Number of acres in timber 111 19. Value, $ 2220
20. Number dwelling houses 1 21. Value, $ 500
22. Number storehouses 23. Value, $
24. Number barns 2 25. Value, $ 20-
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 4500 00
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A Yes
32. If yes, give best estimate of timber in thousand feet 225000 33. Has timber right been sold and conveyed? A No 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $ None
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 40 00
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ 1000
39. When did you acquire this tract of land? A 1828 40. If by purchase, what was consideration? A. $ £500 five hundred pounds
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A No
I can't say
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A No 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, James Holmes, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

James Holmes

Subscribed and sworn (or affirmed) to before me, this 25 day of July, 1919.

C. C. Moore

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value: 4500

Valuation by County Board of Appraisers, $ 5000

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

334

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland 2. Township Pearce Mill
3. Name of owner Nancy W. A. 4. Race White
5. Name or description of tract Res. near Johns Hart Mill
6. Containing ____ acres
7. Adjoining lands of Hopkins & al
8. Distance from nearest city or town ____ miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $ ____
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ 100
18. Number of acres in timber ____ 19. Value, $ ____
20. Number dwelling houses ____ 21. Value, $ House 400
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements ____ $ 500
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. 1918 40. If by purchase, what was consideration? A. $ 60 Interest thereon
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A No
42. Give cost of improvements made since purchase, $ 140 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, W. Autrey, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

W. Autrey

Subscribed and sworn (or affirmed) to before me, this 22 day of July, 19 19

Gaster

Is this property located in any special tax district or district

If so, give name of district Bunny Hill ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 500

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name W A Mason 2. Postoffice address Gary

3. Township P. M. 4. Age, if male, for poll tax 59

5. Race: White X, Indian ——, Negro ——

Nothing on Exemption

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer X What was the amount of such excess? $——

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer —— What was the amount of such excess? Answer $——

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ V
9. When was last inventory taken? Date ——
10. What was value of stock as shown by inventory? $——
11. What was the average value of stock carried during year 1919? $——
12. What is amount of insurance carried on stock and fixtures? $——
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $——
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $——

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $——
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $——
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $——
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $——

Carried forward . . . . . $——

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No. 1 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 5
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 30
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 60
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, W. A. Mason, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

W. A. Mason

Subscribed and sworn (or affirmed) to before me, this 3 day of March, 1920

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

335

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J. R. Mecoberry 2. Postoffice address Hoy. Va

3. Township Peoria Mide 4. Age, if male, for poll tax

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____

9. When was last inventory taken? Date____ No

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 15
28. Watches and clocks No. 1 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 25
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 45
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No. 2 Value, $ 10
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $ 10

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family as follows:
Number of open female dogs of age of six months or older . None 2
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $ 10

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 10

98. Have you purchased any real property since May 1, 1919? If so, from whom?

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom?

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Orange

I, W. A. Nicolussen, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

W. A. Nicolussen

Subscribed and sworn (or affirmed) to before me, this 20 day of August, 1920

E. Hall

Is this property located in any special tax district or districts?

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cum 2. Township Parsons Mill
3. Name of owner Mrs. M. E. Newberry, Admx 4. Race White
3½. Postoffice address Jay
5. Name or description of tract One lot
6. Containing _____ acres
7. Adjoining lands of _____
8. Distance from nearest city or town, _____ miles. 9. Name of city or town _____
10. Does it adjoin improved graded road? A._____ 11. If not, give distance from such road. A._____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - - $ 700
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A._____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A._____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A._____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A._____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A._____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A._____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A._____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A._____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $ 1000

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

Purifoy Cotton Mills

"True Value in Money—Low Tax Rates"

337

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Frances Mill
3. Name of owner Mordaun, A. D. 4. Race White
5. Name or description of tract, Ayres Lord Fuits Rd
(Orchard)
6. Containing ____ acres
7. Adjoining lands of Dalton Mostar & al
8. Distance from nearest city or town ____ miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $ ____
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ ____
18. Number of acres in timber ____ 19. Value, $ ____
20. Number dwelling houses ____ 21. Value, $ ____
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements ____ $ 1.50
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A ____ 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. 1919 40. If by purchase, what was consideration? A. $ 150
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No! 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, A. H. Melntosh, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

A. H. Mcintosh

Subscribed and sworn (or affirmed) to before me, this 22 day of July, 1919

Jas

Is this property located in any special tax district or distric

If so, give name of district Stony Hill ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 300

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name A. H. Nordan 2. Postoffice address Troy, Va.
3. Township Roses Mill 4. Age, if male, for poll tax 75
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____ No
9. When was last inventory taken? Date ____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No. 1 Value, $ 20
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 25
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 15
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 40
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive $100
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$_____
		$_____
		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$_____
		$_____
		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Lenoir

I, A. H. Nordan, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

A. H. Nordan

Subscribed and sworn (or affirmed) to before me, this 4 day of March, 1920

Ed Stacy

Is this property located in any special tax district or districts? Yes

If so, give name of district Pink Hill

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name Miles Morton 2. Postoffice address Troy R 2
3. Township Francis Mill 4. Age, if male, for poll tax 28
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer N.A. What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____
9. When was last inventory taken? Date ____ No
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____
15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No._____ Value, $_____
20. Reapers . No._____ Value, $_____
21. Threshers . No._____ Value, $_____
22. Binders . . No._____ Value, $_____
23. Tractors . No._____ Value, $_____
24. Wagons . . No._____ Value, $_____
25. Carts . . No._____ Value, $_____
26. Organs . . No._____ Value, $_____
27. Sewing machines . No. 1 Value, $ 20
28. Watches and clocks No. 1 Value, $ 2
29. Arms for muster . No._____ Value, $_____
30. Tools of mechanics . No._____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No._____ Value, $_____
33. Talking machines . No._____ Value, $_____
34. Pianos . . . . . No._____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 72
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No._____ Value, $_____
44. Mules . . No._____ Value, $_____
45. Jacks, jennets, No._____ Value, $_____
46. Sheep . . No._____ Value, $_____
47. Hogs . . . . . No._____ Value, $_____
48. Cattle . . . . . No._____ Value, $_____
49. Goats . . . . . No._____ Value, $_____
50. Dogs . . . . . No._____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No._____ Value, $_____
54. Buggies . . No._____ Value, $_____
55. Automobiles No._____ Value, $_____
56. Motor trucks No._____ Value, $_____
57. Bicycles . No._____ Value, $_____
58. Motorcycles No._____ Value, $_____
59. Boats . . No._____ Value, $_____
60. Schooners . No._____ Value, $_____
61. Fire-proof safes . . No._____ Value, $_____
62. Typewriting machines No._____ Value, $_____
63. Adding machines . No._____ Value, $_____
64. Cash registers . . No._____ Value, $_____
65. Billiard & pool tables No._____ Value, $_____
66. Scales . . . . . No._____ Value, $_____
67. Seines and nets . . No._____ Value, $_____
68. Barges . . . . . No._____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . _____
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Pasquotank

I, Miles Norton, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

Miles Norton

Subscribed and sworn (or affirmed) to before me, this 23 day of March, 1920

E. Hall

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

339

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearce Mill
3. Name of owner [illegible] 4. Race [illegible]
5. Name or description of tract [illegible] on [illegible] 6. Containing ..... acres
7. Adjoining lands of .....
8. Distance from nearest city or town ..... miles. 9. Name of city or town .....
10. Does it adjoin improved graded road? A ..... 11. If not, give distance from such road. A .....
12. Number of acres in cultivation - - ..... 13. Value, $.....
14. Number of acres in grass or pasture ..... 15. Value, $.....
16. Number of acres in waste land - - ..... 17. Value, $.....
18. Number of acres in timber - - - ..... 19. Value, $.....
20. Number dwelling houses - - - - ..... 21. Value, $.....
22. Number storehouses - - - - - - ..... 23. Value, $.....
24. Number barns - - - - - - - - - ..... 25. Value, $.....
26. Number other buildings - - - - ..... 27. Value, $.....
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 400
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A ..... 30. If not, what was the actual value of the property as a whole? A. $.....
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A .....
32. If yes, give best estimate of timber in thousand feet ..... 33. Has timber right been sold and conveyed? A ..... 34. If yes, to whom? .....
35. What was the consideration of sale? A. $..... 36. Give amount of insurance on buildings, $.....
37. If whole property was rented in 1918, what was the value in money of rent received? A. $.....
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $.....
39. When did you acquire this tract of land? A..... 40. If by purchase, what was consideration? A. $.....
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.....
42. Give cost of improvements made since purchase, $..... 43. Have you sold any part of it since purchase? A ..... 44. If yes, at what price per acre? A. $ ..... 45. Was part sold worth more or less per acre than balance of tract? A ..... 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A ..... 47. If yes, give the highest offer, $.....

STATE OF NORTH CAROLINA—County of Cumberland.

I, R. E. Hemmings, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

R. E. Hemmings

Subscribed and sworn (or affirmed) to before me, this 16 day of July, 1919

Is this property located in any special tax district or district

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $500

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

340

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name W. L. Odum 2. Postoffice address Jay

3. Township Jay 4. Age, if male, for poll tax 63

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $X

9. When was last inventory taken? Date____

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No. 1 Value, $ 35
25. Carts . . No.____ Value, $_____
26. Organs . . No. 1 Value, $ 20
27. Sewing machines . No. 1 Value, $ 15
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $ 75
39. Household and kitchen furniture . . . . . Value, $ 15
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 145
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No. 1 Value, $ 125
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No. 5 Value, $ 300
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 425
53. Carriages . No.____ Value, $_____
54. Buggies . . No. 1 Value, $ 45
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 45
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 470

Brought forward (total pages 1 and 2) . . . . . $ 470

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $ 470
Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 470

98. Have you purchased any real property since May 1, 1919? If so, from whom? No from Rob Tuckie

99. Give accurate description and location 1 house & lot Lumberton R to Rd

100. Have you sold any real property since May 1, 1919? If so, to whom? to John Neill

101. Give accurate location and description Farm of 40 acres on Lumberton Rd

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, J D Odom, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J D Odom

Subscribed and sworn (or affirmed) to before me, this 5 day of Mch, 1920

L C Moore

Is this property located in any special tax district or districts? yes

If so, give name of district Fire

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

341

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name R. D. Odom 2. Postoffice address Jay

3. Township Pine Mt. 4. Age, if male, for poll tax 33

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X

9. When was last inventory taken? Date____

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 125
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $----------

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . ----------
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$

Total . . . . . $_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF Columbus

I, J. R. Odom, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. R. Odom

Subscribed and sworn (or affirmed) to before me, this 5 day of March, 1920

L. A. Mauk

Is this property located in any special tax district or districts? yes

If so, give name of district NW 8

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

342

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland 2. Township Pearces Mill
3. Name of owner F H Overby 4. Race white
3½. Postoffice address Fayetteville N C
5. Name or description of tract 1 lot off of the 9 acres listed by J P Lee 6. Containing ____ acres
7. Adjoining lands of J P Lee & others
8. Distance from nearest city or town, 1 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A. No 11. If not, give distance from such road. A. ¼ m
12. Number of acres in cultivation - - - ____ 13. Value, $____
14. Number of acres in grass or pasture - ____ 15. Value, $____
16. Number of acres in waste land - - - ____ 17. Value, $____
18. Number of acres in timber - 1 - lot 19. Value, $ 375
20. Number dwelling-houses - - - - - ____ 21. Value, $____
22. Number storehouses - - - - - - - ____ 23. Value, $____
24. Number barns - - - - - - - - - ____ 25. Value, $____
26. Number other buildings - - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 375
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A.____ 30. If not, what was the actual value of the property as a whole? A. $____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.____
32. If yes, give best estimate of timber in thousand feet____ 33. Has timber right been sold and conveyed? A.____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $____ 36. Give amount of insurance on buildings, $____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $____
39. When did you acquire this tract of land? A.____ 40. If by purchase, what was consideration? A. $____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.____
42. Give cost of improvements made since purchase, $____ 43. Have you sold any part of it since purchase? A.____ 44. If yes, at what price per acre? A. $____ 45. Was part sold worth more or less per acre than balance of tract? A.____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A.____ 47. If yes, give the highest offer, $____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement* [*or statements*] *contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Overby, F. H. 4. Race White
5. Name or description of tract 1 Res. Flat
6. Containing ____ acres
7. Adjoining lands of Blue & others
8. Distance from nearest city or town 1 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A No 11. If not, give distance from such road. A 300 ft
12. Number of acres in cultivation 1 lot 13. Value, $ 100
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ ____
18. Number of acres in timber ____ 19. Value, $ ____
20. Number dwelling houses 1 21. Value, $ 600
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 700
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ 600
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. 1907 40. If by purchase, what was consideration? A. $ 100
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $ 500 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, F. H. Crosby, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

F. H. Crosby

Subscribed and sworn (or affirmed) to before me, this 23 day of Sept 1919

J. W. Thomas

Is this property located in any special tax district or distric Yes

If so, give name of district McKellar ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 400

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name F. H. Overby 2. Postoffice address Jay

3. Township E. M. S. 4. Age, if male, for poll tax 58

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X

9. When was last inventory taken? Date ____

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers	No.____	Value, $_____	28. Watches and clocks	No. 2	Value, $ 10
20. Reapers	No.____	Value, $_____	29. Arms for muster	No.____	Value, $_____
21. Threshers	No.____	Value, $_____	30. Tools of mechanics	No.____	Value, $_____
22. Binders	No.____	Value, $_____	31. Provisions of all kinds		Value, $_____
23. Tractors	No.____	Value, $_____	32. Guns, pistols, etc.	No. 2	Value, $ 10
24. Wagons	No.____	Value, $_____	33. Talking machines	No. 1	Value, $ 50
25. Carts	No.____	Value, $_____	34. Pianos	No.____	Value, $_____
26. Organs	No.____	Value, $_____	35. Silverware		Value, $_____
27. Sewing machines	No. 1	Value, $ 25	36. Diamonds and jewelry		Value, $_____
			37. All other musical instruments		Value, $_____

38. All other mechanical and agricultural machinery and implements . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 200
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 295
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses	No.____	Value, $_____	47. Hogs	No.____	Value, $_____
44. Mules	No.____	Value, $_____	48. Cattle	No.____	Value, $_____
45. Jacks, jennets,	No.____	Value, $_____	49. Goats	No.____	Value, $_____
46. Sheep	No.____	Value, $_____	50. Dogs	No.____	Value, $_____

52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____

53. Carriages	No.____	Value, $_____	61. Fire-proof safes	No.____	Value, $_____
54. Buggies	No.____	Value, $_____	62. Typewriting machines	No.____	Value, $_____
55. Automobiles	No.____	Value, $_____	63. Adding machines	No.____	Value, $_____
56. Motor trucks	No.____	Value, $_____	64. Cash registers	No.____	Value, $_____
57. Bicycles	No.____	Value, $_____	65. Billiard & pool tables	No.____	Value, $_____
58. Motorcycles	No.____	Value, $_____	66. Scales	No.____	Value, $_____
59. Boats	No.____	Value, $_____	67. Seines and nets	No.____	Value, $_____
60. Schooners	No.____	Value, $_____	68. Barges	No.____	Value, $_____

69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $---

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ---
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ---

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$
		$
		$
Total		$

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
National Bank		$ 105
		$
		$
		$
Total		$ 105

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$
		$
		$
Total		$

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
J. J. McPherson		$ 500
		$
		$
		$
		$
		$
		$
		$
Total		$ 500

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $---

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $---

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $---

91. Total value items 84 to 90, inclusive . . . . . $---

Carried forward (total items 84 to 90, inclusive) . . . . . $ 605

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $ 605

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 605

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom? Wish H. J. McPherson

101. Give accurate location and description House & lot on Hospital St

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, F. H. Overby, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

F. H. Overby

Subscribed and sworn (or affirmed) to before me, this 2 day of Mch, 1920

F. A. Brank

Is this property located in any special tax district or districts? No

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

343

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name W. M. Overton 2. Postoffice address Fay. N C

3. Township Gloria Mill 4. Age, if male, for poll tax Exempt

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____ No

9. When was last inventory taken? Date____

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No._____ Value, $_____
20. Reapers . No._____ Value, $_____
21. Threshers . No._____ Value, $_____
22. Binders . . No._____ Value, $_____
23. Tractors . No._____ Value, $_____
24. Wagons . . No._____ Value, $_____
25. Carts . . No._____ Value, $_____
26. Organs . . No._____ Value, $_____
27. Sewing machines . No. 1 Value, $ 25
28. Watches and clocks No._____ Value, $_____
29. Arms for muster . No._____ Value, $_____
30. Tools of mechanics . No._____ Value, $_____
31. Provisions of all kinds . . . Value, $ 30
32. Guns, pistols, etc. . No. 1 Value, $ 5
33. Talking machines . No. 1 Value, $ 30
34. Pianos . . . . . No. 1 Value, $ 150
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 75
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 315
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 15

ALL OTHER PERSONAL PROPERTY

43. Horses . . No._____ Value, $_____
44. Mules . . No._____ Value, $_____
45. Jacks, jennets, No._____ Value, $_____
46. Sheep . . No._____ Value, $_____
47. Hogs . . . . . No._____ Value, $_____
48. Cattle . . . . . No._____ Value, $_____
49. Goats . . . . . No._____ Value, $_____
50. Dogs . . . . . No._____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No._____ Value, $_____
54. Buggies . . No._____ Value, $_____
55. Automobiles No._____ Value, $_____
56. Motor trucks No._____ Value, $_____
57. Bicycles . No._____ Value, $_____
58. Motorcycles No._____ Value, $_____
59. Boats . . No._____ Value, $_____
60. Schooners . No._____ Value, $_____
61. Fire-proof safes . . No._____ Value, $_____
62. Typewriting machines No._____ Value, $_____
63. Adding machines . No._____ Value, $_____
64. Cash registers . . No._____ Value, $_____
65. Billiard & pool tables No._____ Value, $_____
66. Scales . . . . . No._____ Value, $_____
67. Seines and nets . . No._____ Value, $_____
68. Barges . . . . . No._____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $ 15

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
North Carolina Bank & Trust Co		$ 300
		$----------
		$----------
		$----------
Total		$ 300

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . 2 . . . $ 15

Brought forward, total items 84 to 90, inclusive . . . . . $ 200

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $_____ 200

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 215

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF Caswell

I, Wm. Courton, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

Wm. M. Courton

Subscribed and sworn (or affirmed) to before me, this 2 day of March, 1920

E. R. Hood

Is this property located in any special tax district or districts? No

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

344

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cayuga 2. Township Frances Mills
3. Name of owner Miss M. F. Parker 4. Race White
3½. Postoffice address
5. Name or description of tract One Lot
6. Containing acres
7. Adjoining lands of
8. Distance from nearest city or town, miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. 11. If not, give distance from such road. A.
12. Number of acres in cultivation - - - 13. Value, $
14. Number of acres in grass or pasture - 15. Value, $
16. Number of acres in waste land - - - 17. Value, $
18. Number of acres in timber - - - - 19. Value, $
20. Number dwelling-houses - - - - - 21. Value, $
22. Number storehouses - - - - - - - 23. Value, $
24. Number barns - - - - - - - - - 25. Value, $
26. Number other buildings - - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 1200
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 40. If by purchase, what was consideration? A. $
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. 47. If yes, give the highest offer, $

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

I Mrs. L. E. Bond

Subscribed and sworn (or affirmed) to before me, this 17 *day of* May, *19*17

P Burke D

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $ 1700

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market, or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name Mrs. A. F. Parker 2. Postoffice address Bay. Miss.
3. Township Pearl River 4. Age, if male, for poll tax
5. Race: White ✓, Indian, Negro

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer What was the amount of such excess? Answer $

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $
9. When was last inventory taken? Date
10. What was value of stock as shown by inventory? $
11. What was the average value of stock carried during year 1919? $
12. What is amount of insurance carried on stock and fixtures? $
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . . $
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising, or other use in marketing manufactured products . . . . . $
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $

Carried forward . . . . . $

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 57
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 57
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, &_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick, and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (ather than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF_____

I,_____, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

_____

Subscribed and sworn (or affirmed) to before me, this_____day of_____, 19____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

345

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market, or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J. O. Parker 2. Postoffice address Lakedale

3. Township J. R. 4. Age, if male, for poll tax 33

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising, or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords _____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords _____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords _____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles _____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . _____
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Beaufort

I, J. D. Parker, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. D. Parker

Subscribed and sworn (or affirmed) to before me, this 6 day of March, 1920

F. A. Mace

Is this property located in any special tax district or districts? No

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

346

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J. A. Parker 2. Postoffice address Lakedale N.C.
3. Township Pasquotank 4. Age, if male, for poll tax 21
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
    (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF Pender

I, J. A. Parker, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. A. Parker

Subscribed and sworn (or affirmed) to before me, this 2 day of March, 1920

J. A. Marsh

Is this property located in any special tax district or districts? No

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

347

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name H A Parker 2. Postoffice address Lakedale

3. Township P M 4. Age, if male, for poll tax 30

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . _____
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $ 75

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$

Total . . . . . $

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 75

98. Have you purchased any real property since May 1, 1919? If so, from whom?

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom?

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, H. C. Parker, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

H. C. Parker

Subscribed and sworn (or affirmed) to before me, this 6 day of March, 1920

L. C. Marsh

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

348

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name Carl Parker 2. Postoffice address Lakeda
3. Township P M 4. Age, if male, for poll tax 23
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X
15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 4
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 3
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $ 6
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 3 Value, $ 20
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 28
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 28

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . _____
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $ 70

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 70

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Granville

I, Carl Parker, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

Carl Parker

Subscribed and sworn (or affirmed) to before me, this 12 day of March, 1920

J. A. Marsh

Is this property located in any special tax district or districts? yes

If so, give name of district W. A. S. D.

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

349

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name A. G. Parker 2. Postoffice address Jay

3. Township R M 4. Age, if male, for poll tax 28

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 50
28. Watches and clocks No. 1 Value, $ 1
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 5
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 106
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, A. G. Parker, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

A. G. Parker

Subscribed and sworn (or affirmed) to before me, this 3 day of March, 1920

E. W. Moore

Is this property located in any special tax district or districts? None

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

Lakedale.

"True Value in Money—Low Tax Rates"

350

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Parish Mrs Ed 4. Race White
5. Name or description of tract Res. Victory Road
6. Containing 1 acres
7. Adjoining lands of Melvin & Collins
8. Distance from nearest city or town 2½ miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation - - 13. Value, $
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land - - Lot 17. Value, $
18. Number of acres in ~~timber~~ - - 19. Value, $ 100
20. Number dwelling houses - - - - 1 21. Value, $ 400
22. Number storehouses - - - - - - 23. Value, $
24. Number barns - - - - - - - - 25. Value, $
26. Number other buildings - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 500
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 8 yrs ago 40. If by purchase, what was consideration? A. $ 100
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 400 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A Yes 47. If yes, give the highest offer, $ 500

STATE OF NORTH CAROLINA—County of Cumberland.

I, Dorah Parish *, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

Dorah Parish

Subscribed and sworn (or affirmed) to before me, this 23 *day of* Sept, 19 19

C. E. Barnard

Is this property located in any special tax district or distric ts? Yes Bens Branch

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 750

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

351

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name R. S. Page 2. Postoffice address Fay. N.C.
3. Township Pearces Mill 4. Age, if male, for poll tax 31
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____
9. When was last inventory taken? Date____ No
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____
15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 10
28. Watches and clocks No. 2 Value, $ 10
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 20
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $ 40
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 135
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 2 Value, $ 25
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 25
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No. 1 Value, $ 15
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 15
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 40

Brought forward (total pages 1 and 2) . . . . . $ 40

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . ----------
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$ 75
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $ 75

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $ 75

Brought forward, total pages 1 and 2 . . . . . $ 40

Brought forward, total items 84 to 90, inclusive . . . . . $ 75

Deductions Claimed from Solvent Credits

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $ 75

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 115

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—County of Orange

I, L. S. Page, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

L. S. Page

Subscribed and sworn (or affirmed) to before me, this 4 day of May, 1920

E. Hart

Is this property located in any special tax district or districts? yes

If so, give name of district Fire

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cass 2. Township Pierce Prairie
3. Name of owner W. McPatrick 4. Race White
3½. Postoffice address R. No. 1 Pierce
5. Name or description of tract Patrick Lot
6. Containing 100 acres
7. Adjoining lands of
8. Distance from nearest city or town, _____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - - $ 1000
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. _____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

Hannah J. Pate

Subscribed and sworn (or affirmed) to before me, this 7 *day of* May, *19*20

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $ 1000

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cuyahoga 2. Township Parma Twp
3. Name of owner John Patterson 4. Race White
3½. Postoffice address Parma Twp
5. Name or description of tract Patterson Farm
6. Containing 100 acres
7. Adjoining lands of
8. Distance from nearest city or town, _____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - - $ 10000
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. _____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

Hannah J. Pate

Subscribed and sworn (or affirmed) to before me, this 29 *day of* June, *19*20

J. Grant [illegible]

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $ 1000

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

353

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name D. J. Lawson 2. Postoffice address Fay. N C
3. Township Upper Little 4. Age, if male, for poll tax 34
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____ No
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers	No.____ Value, $_____	28. Watches and clocks	No. 2 Value, $ 4
20. Reapers	No.____ Value, $_____	29. Arms for muster	No.____ Value, $_____
21. Threshers	No.____ Value, $_____	30. Tools of mechanics	No.____ Value, $ 50
22. Binders	No.____ Value, $_____	31. Provisions of all kinds	Value, $_____
23. Tractors	No.____ Value, $_____	32. Guns, pistols, etc.	No.____ Value, $_____
24. Wagons	No.____ Value, $_____	33. Talking machines	No.____ Value, $_____
25. Carts	No.____ Value, $_____	34. Pianos	No.____ Value, $_____
26. Organs	No.____ Value, $_____	35. Silverware	Value, $_____
27. Sewing machines	No. 1 Value, $ 20	36. Diamonds and jewelry	Value, $_____
		37. All other musical instruments	Value, $_____

38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 124
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses	No.____ Value, $_____	47. Hogs	No.____ Value, $_____
44. Mules	No.____ Value, $_____	48. Cattle	No.____ Value, $_____
45. Jacks, jennets,	No.____ Value, $_____	49. Goats	No.____ Value, $_____
46. Sheep	No.____ Value, $_____	50. Dogs	No.____ Value, $_____

52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____

53. Carriages	No.____ Value, $_____	61. Fire-proof safes	No.____ Value, $_____
54. Buggies	No.____ Value, $_____	62. Typewriting machines	No.____ Value, $_____
55. Automobiles	No.____ Value, $_____	63. Adding machines	No.____ Value, $_____
56. Motor trucks	No.____ Value, $_____	64. Cash registers	No.____ Value, $_____
57. Bicycles	No.____ Value, $_____	65. Billiard & pool tables	No.____ Value, $_____
58. Motorcycles	No.____ Value, $_____	66. Scales	No.____ Value, $_____
59. Boats	No.____ Value, $_____	67. Seines and nets	No.____ Value, $_____
60. Schooners	No.____ Value, $_____	68. Barges	No.____ Value, $_____

69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$_____
		$_____
		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$_____
		$_____
		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Pasquotank

I D. F. Patterson, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

D. F. Patterson
Taxpayer

Subscribed and sworn (or affirmed) to before me, this 2 day of March, 1920

Eli Trace

Is this property located in any special tax district or districts? No

If so, give name of district None

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

354

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market, or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name W. M. Perry 2. Postoffice address Tory

3. Township Pierces Mill 4. Age, if male, for poll tax 46

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer Nr What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____

9. When was last inventory taken? Date____

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising, or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____ 28. Watches and clocks No. 1 Value, $ 5
20. Reapers . No.____ Value, $_____ 29. Arms for muster . No.____ Value, $_____
21. Threshers . No.____ Value, $_____ 30. Tools of mechanics No.____ Value, $_____
22. Binders . . No.____ Value, $_____ 31. Provisions of all kinds . . . Value, $_____
23. Tractors . No.____ Value, $_____ 32. Guns, pistols, etc. . No.____ Value, $_____
24. Wagons . . No. 1 Value, $ 75 33. Talking machines . No.____ Value, $_____
25. Carts . . . No.____ Value, $_____ 34. Pianos . . . . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____ 35. Silverware . . . . . Value, $_____
27. Sewing machines . No. 1 Value, $ 10 36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 30
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 140
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ X

ALL OTHER PERSONAL PROPERTY

43. Horses . . No. 1 Value, $ 75 47. Hogs . . . . . No. 1 Value, $ 10
44. Mules . . No. 1 Value, $ 75 48. Cattle . . . . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____ 49. Goats . . . . . No.____ Value, $_____
46. Sheep . . No.____ Value, $_____ 50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 60
53. Carriages . No.____ Value, $_____ 61. Fire-proof safes . . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____ 62. Typewriting machines No.____ Value, $_____
55. Automobiles No.____ Value, $_____ 63. Adding machines . No.____ Value, $_____
56. Motor trucks No.____ Value, $_____ 64. Cash registers . . No.____ Value, $_____
57. Bicycles . No.____ Value, $_____ 65. Billiard & pool tables No.____ Value, $_____
58. Motorcycles No.____ Value, $_____ 66. Scales . . . . . No.____ Value, $_____
59. Boats . . No.____ Value, $_____ 67. Seines and nets . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____ 68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords _____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords _____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords _____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles _____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 60
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 60

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____/_____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

60

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 60

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF_____

I,_____, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

W. A. Terry

Subscribed and sworn (or affirmed) to before me, this 30 day of March, 1920

Gash

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

355

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Mrs Perry A. D. 4. Race White
5. Name or description of tract
6. Containing 64 acres
7. Adjoining lands of
8. Distance from nearest city or town 4 miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A No 11. If not, give distance from such road. A 1/2 M
12. Number of acres in cultivation - - 13. Value, $
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land - - 17. Value, $
18. Number of acres in timber - - - 64 19. Value, $ 640
20. Number dwelling houses - - - - 21. Value, $
22. Number storehouses - - - - - - 23. Value, $
24. Number barns - - - - - - - - - 25. Value, $
26. Number other buildings - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 640
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, A. D. Matthews, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

W S Clayton Asst

Subscribed and sworn (or affirmed) to before me, this 23 day of July, 19 19

J. W. Marsh

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ Low

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Roger W. M. 4. Race White
5. Name or description of tract ½
6. Containing ½ acres
7. Adjoining lands of
8. Distance from nearest city or town ____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $ ____
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ 150
18. Number of acres in timber ____ 19. Value, $ ____
20. Number dwelling houses 1 21. Value, $ 1500
22. Number storehouses ____ 23. Value, $ ____
24. Number barns 1 25. Value, $ 100
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 1750
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A No
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. 1906 40. If by purchase, what was consideration? A. $ 250 + Rail Road
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $ 1000 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, W. H. Page, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

W. H. Page

Subscribed and sworn (or affirmed) to before me, this 2 2 day of May, 1919

Is this property located in any special tax district or district

If so, give name of district Fayetteville ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 1750

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

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The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland 2. Township Pearce Mill'
3. Name of owner Parson W. L. 4. Race White
5. Name or description of tract House Lot
near Vickery Church 6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town ½ miles. 9. Name of city or town Fay.
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $ ____
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ ____
18. Number of acres in timber ____ 19. Value, $ ____
20. Number dwelling houses ____ 21. Value, $ 100
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ 300
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 900
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. Inherited 40. If by purchase, what was consideration? A. $ ____
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____ Built House
42. Give cost of improvements made since purchase, $ 500 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, W. T. Person, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

W. T. Person

Subscribed and sworn (or affirmed) to before me, this 4 day of Oct, 1919

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 400

Notice of valuation mailed , 1919. Complaint heard , 1919.

Final valuation, $

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

~~358~~

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name W J Person 2. Postoffice address Jay

3. Township Pt Mr 4. Age, if male, for poll tax 36

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 10
28. Watches and clocks No. 1 Value, $ 2
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $ 100
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 162
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 3 Value, $ 40
48. Cattle . . . . . No. 1 Value, $ 50
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 90
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 90

Brought forward (total pages 1 and 2) . . . . . $ 90

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . _____
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$
		$
		$
Total		$

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
Total		$

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$
		$
		$
Total		$

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
Total		$

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $ 90

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 90

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom?

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, M. L. Pierce, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

M. L. Pierce X

Subscribed and sworn (or affirmed) to before me, this 4 day of April, 19 20

D. A. Brown

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market, or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name M P Person 2. Postoffice address Jay

3. Township F M 4. Age, if male, for poll tax 25

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date ____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising, or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords _____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords _____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords _____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles _____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . _____
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom? W. Hoyle R. Allgood

99. Give accurate description and location Cascade Mills Lot 105 to J C Person & other interested in Lot. No

100. Have you sold any real property since May 1, 1919? If so, to whom? No

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cleveland

I, M B Person, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

M B Person

Subscribed and sworn (or affirmed) to before me, this 3 day of March, 1920

L A Moore

Is this property located in any special tax district or districts? Yes

If so, give name of district W M D

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed _____, 1920. Complaint heard _____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

359

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J C Person 2. Postoffice address Jay

3. Township Jay 4. Age, if male, for poll tax 28

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer yes What was the amount of such excess? Answer $500

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date ____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No. 1 Value, $ 25
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 20
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 10
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . _____
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . 1 Female . . _____2_

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location_____

100. Have you sold any real property since May 1, 1919? If so, to whom? No

101. Give accurate location and description_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, J. C. Pearson, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. C. Pearson

Subscribed and sworn (or affirmed) to before me, this 5 day of March, 1920

E. A. Marsh

Is this property located in any special tax district or districts? Yes

If so, give name of district Fire

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

360

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cum 2. Township Pierces Mill
3. Name of owner Mrs. J. P. Aroon 4. Race White
3½. Postoffice address Cary
5. Name or description of tract Res. Camden Road.
6. Containing 36 acres
7. Adjoining lands of
8. Distance from nearest city or town, ____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. ____ 11. If not, give distance from such road. A. ____
12. Number of acres in cultivation - - - ____ 13. Value, $____
14. Number of acres in grass or pasture - ____ 15. Value, $____
16. Number of acres in waste land - - - ____ 17. Value, $____
18. Number of acres in timber - - - - ____ 19. Value, $____
20. Number dwelling-houses - - - - - ____ 21. Value, $____
22. Number storehouses - - - - - - ____ 23. Value, $____
24. Number barns - - - - - - - - ____ 25. Value, $____
26. Number other buildings - - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 2200
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. ____ 30. If not, what was the actual value of the property as a whole? A. $____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A. ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $____ 36. Give amount of insurance on buildings, $____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $____
39. When did you acquire this tract of land? A. ____ 40. If by purchase, what was consideration? A. $____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. ____
42. Give cost of improvements made since purchase, $____ 43. Have you sold any part of it since purchase? A. ____ 44. If yes, at what price per acre? A. $____ 45. Was part sold worth more or less per acre than balance of tract? A. ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. ____ 47. If yes, give the highest offer, $____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

361

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J P Person 2. Postoffice address Louisburg Rt

3. Township J P Rt 4. Age, if male, for poll tax 63

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ ✓

9. When was last inventory taken? Date____

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No. 1 Value, $ 2
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $ 100
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 250
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 352
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 52

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 7 Value, $ 75
48. Cattle . . . . . No. 1 Value, $ 100
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 175
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 228

Brought forward (total pages 1 and 2) . . . . . $ 228

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $ 228

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$

Total . . . . . $

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 228

98. Have you purchased any real property since May 1, 1919? If so, from whom?

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom?

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, J. P. Pierson, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. P. Pierson

Subscribed and sworn (or affirmed) to before me, this 16 day of March, 1920

J. A. Monds

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

"True Value in Money—Low Tax Rates"

362

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumb. 2. Township Pioneer Mill
3. Name of owner J. A. Phillips 4. Race White
3½. Postoffice address Bay 7-
5. Name or description of tract 2 lots
6. Containing _____ acres
7. Adjoining lands of _____
8. Distance from nearest city or town, _____ miles. 9. Name of city or town _____
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 300
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. _____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. _____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____*, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____*, 19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $360

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"True Value in Money—Low Tax Rates"

363

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, or for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cuyo. 2. Township Horse Mill
3. Name of owner Dae East. 4. Race Mulatto
3½. Postoffice address 9 Henry on left Iron
5. Name or description of tract Jumbala Rd.
6. Containing _____ acres
7. Adjoining lands of Dan Neal
8. Distance from nearest city or town, _____ miles. 9. Name of city or town _____
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 2200.
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. Yes 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No 47. If yes, give the highest offer, $_____

STATE OF NORTH CAROLINA—County of E. Pas

I, E. Pas, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

E. Pas

Subscribed and sworn (or affirmed) to before me, this 16 *day of* Oct, *19* 19

Jas

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $ 2500

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, or for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Crow Wing 2. Township Pearl Lake
3. Name of owner Fae E. Hay 4. Race White
3½. Postoffice address Hay
5. Name or description of tract 24 Houses & Boone Land on Lumberton Rd
6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town, ____ miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A. ____ 11. If not, give distance from such road. A. ____
12. Number of acres in cultivation - - - ____ 13. Value, $____
14. Number of acres in grass or pasture - ____ 15. Value, $____
16. Number of acres in waste land - - - ____ 17. Value, $____
18. Number of acres in timber - - - - ____ 19. Value, $____
20. Number dwelling-houses - - - - - ____ 21. Value, $____
22. Number storehouses - - - - - - ____ 23. Value, $____
24. Number barns - - - - - - - - ____ 25. Value, $____
26. Number other buildings - - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 7500
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. ____ 30. If not, what was the actual value of the property as a whole? A. $____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A. ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $____ 36. Give amount of insurance on buildings, $____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $____
39. When did you acquire this tract of land? A. ____ 40. If by purchase, what was consideration? A. $____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. ____
42. Give cost of improvements made since purchase, $____ 43. Have you sold any part of it since purchase? A. ____ 44. If yes, at what price per acre? A. $____ 45. Was part sold worth more or less per acre than balance of tract? A. ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. ____ 47. If yes, give the highest offer, $____

*STATE OF NORTH CAROLINA—County of*_____

I, E. C. Pace, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

E. C. Pace

Subscribed and sworn (or affirmed) to before me, this 16 *day of* June, *19*19

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $ 7500

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

364

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market, or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J. D. Powell 2. Postoffice address Fay R-
3. Township Pecan Mill 4. Age, if male, for poll tax 63
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No. What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____
15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising, or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 150
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No. 1 Value, $ 70
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 70
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, &_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick, and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 220

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months o older . . . . . _____
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $ 21

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$

Total . . . . . $_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 21

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If, yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF_____

I,_____, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

_____

Subscribed and sworn (or affirmed) to before me, this 12 day of January, 1920

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

(17)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Powell J. O. 4. Race White
5. Name or description of tract Res & Wdlt
6. Containing ..... acres
7. Adjoining lands of Ellis & others
8. Distance from nearest city or town 1/2 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A No 11. If not, give distance from such road. A 1/4 m
12. Number of acres in cultivation - - 1 lot 13. Value, $ 200
14. Number of acres in grass or pasture ..... 15. Value, $ .....
16. Number of acres in waste land - - ..... 17. Value, $ .....
18. Number of acres in timber - - - ..... 19. Value, $ .....
20. Number dwelling houses - - - - 1 21. Value, $ 400
22. Number storehouses - - - - - - ..... 23. Value, $ .....
24. Number barns - - - - - - - - ..... 25. Value, $ .....
26. Number other buildings - - - - 1 27. Value, $ 50
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - - $ 650
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ .....
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A .....
32. If yes, give best estimate of timber in thousand feet ..... 33. Has timber right been sold and conveyed? A ..... 34. If yes, to whom? .....
35. What was the consideration of sale? A. $ ..... 36. Give amount of insurance on buildings, $ 300
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ .....
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ .....
39. When did you acquire this tract of land? A. 1919 40. If by purchase, what was consideration? A. $ 600
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A .....
42. Give cost of improvements made since purchase, $ 50 43. Have you sold any part of it since purchase? A ..... 44. If yes, at what price per acre? A. $ ..... 45. Was part sold worth more or less per acre than balance of tract? A ..... 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ .....

STATE OF NORTH CAROLINA—County of Cumberland.

I, J. O. Powell, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

J. O. Powell

Subscribed and sworn (or affirmed) to before me, this 25 day of July, 1919

L. A. Mann

Is this property located in any special tax district or distric Yes

If so, give name of district Mt Hill ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $750

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J. C. Powell 2. Postoffice address Jay

3. Township J. R. Mc 4. Age, if male, for poll tax 53

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
    (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No. 1 Value, $ 35
27. Sewing machines . No. 1 Value, $ 15
28. Watches and clocks No. 1 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 15
33. Talking machines . No. 1 Value, $ 28
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 143
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $----------

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . ----------
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, J. O. Powell, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. O. Powell

Subscribed and sworn (or affirmed) to before me, this 23 day of March, 1920

J. A. Marsh

Is this property located in any special tax district or districts? Yes

If so, give name of district M. K. S.

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Frances Mill
3. Name of owner Powell James Jr. 4. Race White
5. Name or description of tract Pt. John Farm Land
6. Containing 24 acres
7. Adjoining lands of E A Poe & Pat Lee et al
8. Distance from nearest city or town 1 miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 13. Value, $
14. Number of acres in grass or pasture 15. Value, $ 100
16. Number of acres in waste land 17. Value, $ lot 100
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 1 21. Value, $ 5-00
22. Number storehouses 1 23. Value, $ 100
24. Number barns 25. Value, $
26. Number other buildings 1 27. Value, $ 50
28. Total value of land and all improvements $ 1250
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A no
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $ 200
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. Oct 11-1918 40. If by purchase, what was consideration? A. $ 75
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A no
42. Give cost of improvements made since purchase, $ none 43. Have you sold any part of it since purchase? A no 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A no 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, J. A. Powell, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

Jones & Powell

Subscribed and sworn (or affirmed) to before me, this 22 day of July, 1919

Bass

Is this property located in any special tax district or distric No

If so, give name of district Manufacturing ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

1 95

Valuation by County Board of Appraisers, $ 900

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

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FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name Clark Powell 2. Postoffice address Fay

3. Township Co 7 N 4. Age, if male, for poll tax 33

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X

9. When was last inventory taken? Date____

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 100
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . _____
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom? No

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, Otha Powell, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

Otha Powell

Subscribed and sworn (or affirmed) to before me, this 5 day of March, 1920

L. E. Thomas

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed _____, 1920. Complaint heard _____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

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The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cass 2. Township Rareer Twp
3. Name of owner L. D. Porter, 4. Race White
3½. Postoffice address Clay
5. Name or description of tract One lot.
6. Containing ____ acres
7. Adjoining lands of J M Barrett & D B Gourley
8. Distance from nearest city or town, 1/2 miles. 9. Name of city or town Clay
10. Does it adjoin improved graded road? A. Yes 11. If not, give distance from such road. A. ____
12. Number of acres in cultivation - - - ____ 13. Value, $____
14. Number of acres in grass or pasture - ____ 15. Value, $____
16. Number of acres in waste ~~land~~ One lot 17. Value, $250
18. Number of acres in timber - - - - ____ 19. Value, $____
20. Number dwelling-houses 1 - - - - 1 21. Value, $400
22. Number storehouses - Brick Store 1 23. Value, $75
24. Number barns - - - - 1 - - - - 1 25. Value, $35
26. Number other buildings - - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $900
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. Yes 30. If not, what was the actual value of the property as a whole? A. $____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A No
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A. ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $____ 36. Give amount of insurance on buildings, $750
37. If whole property was rented in 1918, what was the value in money of rent received? A. $____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $____
39. When did you acquire this tract of land? A. 1918 40. If by purchase, what was consideration? A. $450
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. ____
42. Give cost of improvements made since purchase, $____ 43. Have you sold any part of it since purchase? A. No 44. If yes, at what price per acre? A. $____ 45. Was part sold worth more or less per acre than balance of tract? A. ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No 47. If yes, give the highest offer, $____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement* [*or statements*] *contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market, or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name L. H. Porter, 2. Postoffice address Loey.
3. Township Pierces Mill 4. Age, if male, for poll tax 31
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____ No
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising, or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . . No.____ Value, $_____
26. Organs . . No.1 Value, $15
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.2 Value, $10
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.1 Value, $3
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $250
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive $278
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.1 Value, $15
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords _____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords _____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords _____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles _____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $ 15

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 15

98. Have you purchased any real property since May 1, 1919? If so, from whom?

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom?

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Lenoir

I, L. H. Parker, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

L. H. Parker

Subscribed and sworn (or affirmed) to before me, this 22 day of March, 1920

L. T. Pace

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

368

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name W. T. Porter 2. Postoffice address Fay. N C
3. Township Prong Mill 4. Age, if male, for poll tax 22
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____
9. When was last inventory taken? Date____ No
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____
15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $150
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive $150
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) $200
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $200

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $200

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Lenoir

I, E. T. Foster, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

E. T. Foster

Subscribed and sworn (or affirmed) to before me, this 6 day of March, 1920

E. L. Hood

Is this property located in any special tax district or districts? No

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

369

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Romero, Nuro J. 4. Race White
5. Name or description of tract 2 Va lots Tilley Land
6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town ____ miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $ ____
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ ____
18. Number of acres in timber ____ 19. Value, $ ____
20. Number dwelling houses ____ 21. Value, $ ____
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements ____ $ 200.
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A ____ 40. If by purchase, what was consideration? A. $ ____
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A ____ 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, M. J. Parsons, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

M. J. Parsons

Subscribed and sworn (or affirmed) to before me, this 16 day of July, 1919

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 7-50

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

"True Value in Money—Low Tax Rates"

370

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumi 2. Township Beaver Mill
3. Name of owner Charles Conklin 4. Race White
3½. Postoffice address Fay
5. Name or description of tract ~~9 lots~~
7 Acres & 50 Sod,
6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town, ____ miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A. ____ 11. If not, give distance from such road. A. ____
12. Number of acres in cultivation - - - ____ 13. Value, $____
14. Number of acres in grass or pasture - ____ 15. Value, $____
16. Number of acres in waste land - - - ____ 17. Value, $____
18. Number of acres in timber - - - - ____ 19. Value, $____
20. Number dwelling-houses - - - - - ____ 21. Value, $____
22. Number storehouses - - - - - - ____ 23. Value, $____
24. Number barns - - - - - - - - ____ 25. Value, $____
26. Number other buildings - - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 2700
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. ____ 30. If not, what was the actual value of the property as a whole? A. $____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A. ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $____ 36. Give amount of insurance on buildings, $____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $____
39. When did you acquire this tract of land? A. ____ 40. If by purchase, what was consideration? A. $____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. ____
42. Give cost of improvements made since purchase, $____ 43. Have you sold any part of it since purchase? A. ____ 44. If yes, at what price per acre? A. $____ 45. Was part sold worth more or less per acre than balance of tract? A. ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. ____ 47. If yes, give the highest offer, $____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cum 2. Township Pleasant Mill
3. Name of owner Miss Estelle Day 4. Race White
3½. Postoffice address Day
5. Name or description of tract Hales land
6. Containing 39½ acres
7. Adjoining lands of
8. Distance from nearest city or town, _____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A._____ 11. If not, give distance from such road. A._____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 900
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A._____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A._____
32. If yes, give best estimate of timber in thousand feet_____ 33. Has timber right been sold and conveyed? A._____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A._____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A._____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A._____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A._____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A._____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $2500

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

372

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name W. M. Ray 2. Postoffice address Jay R 7

3. Township Pine 4. Age, if male, for poll tax 55

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer no What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No. 1 Value, $ 40
20. Reapers . No. ____ Value, $ ____
21. Threshers . No. ____ Value, $ ____
22. Binders . . No. ____ Value, $ ____
23. Tractors . No. ____ Value, $ ____
24. Wagons . . No. 1 Value, $ 100
25. Carts . . No. ____ Value, $ ____
26. Organs . . No. 1 Value, $ 40
27. Sewing machines . No. 1 Value, $ 10
28. Watches and clocks No. 2 Value, $ 10
29. Arms for muster . No. ____ Value, $ ____
30. Tools of mechanics . No. ____ Value, $ ____
31. Provisions of all kinds . . . Value, $ 373~
32. Guns, pistols, etc. . No. ____ Value, $ ____
33. Talking machines . No. ____ Value, $ ____
34. Pianos . . . . . No. ____ Value, $ ____
35. Silverware . . . . . Value, $ ____
36. Diamonds and jewelry . . . Value, $ ____
37. All other musical instruments Value, $ ____
38. All other mechanical and agricultural machinery and implements . . . . Value, $ 50
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $ ____
41. Total items 19 to 40, inclusive . . . . . $ 673~
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $ 373~

ALL OTHER PERSONAL PROPERTY

43. Horses . . No. 1 Value, $ 300
44. Mules . . No. 2 Value, $ ____
45. Jacks, jennets, No. ____ Value, $ ____
46. Sheep . . No. ____ Value, $ ____
47. Hogs . . . . . No. 12 Value, $ 120
48. Cattle . . . . . No. 3 Value, $ 225
49. Goats . . . . . No. ____ Value, $ ____
50. Dogs . . . . . No. ____ Value, $ ____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 645~
53. Carriages . No. ____ Value, $ ____
54. Buggies . . No. ____ Value, $ ____
55. Automobiles No. 1 Value, $ 400
56. Motor trucks No. ____ Value, $ ____
57. Bicycles . No. ____ Value, $ ____
58. Motorcycles No. ____ Value, $ ____
59. Boats . . No. ____ Value, $ ____
60. Schooners . No. ____ Value, $ ____
61. Fire-proof safes . . No. ____ Value, $ ____
62. Typewriting machines No. ____ Value, $ ____
63. Adding machines . No. ____ Value, $ ____
64. Cash registers . . No. ____ Value, $ ____
65. Billiard & pool tables No. ____ Value, $ ____
66. Scales . . . . . No. ____ Value, $ ____
67. Seines and nets . . No. ____ Value, $ ____
68. Barges . . . . . No. ____ Value, $ ____
69. All other floating property . . . . . Value, $ ____
70. All stone, brick and other building material on hand . . . . . Value, $ ____
71. Number feet lumber on hand and value . . . . . No. feet ____ Value, $ ____
72. Value all logs . . . . . No. feet ____ Value, $ ____
73. Value all ties . . . . . No. ____ Value, $ ____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $ ____
75. Acid wood, cut and piled on premises or right of way, No. cords ____ Value, $ ____
76. Pulp wood, cut and piled on premises or right of way, No. cords ____ Value, $ ____
77. Tan bark, cut and piled on premises or right of way, No. cords ____ Value, $ ____
78. Poles cut and piled on premises or right of way . . . No. poles ____ Value, $ ____
79. Money on hand (not deposited in banks) . . . . . $ ____
80. Office furniture and fixtures . . . . . $ ____
81. Total value items 53 to 80, inclusive . . . . . $ 400
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$
			$
			$

Total item 82 . . . . . $ ____

Carried forward . . . . . $ 1420

Brought forward (total pages 1 and 2) . . . . . $ 1420

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
Quick Savings Co.		$ 500
		$----------
		$----------
		$----------
Total		$ 500

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $ 500

Brought forward, total pages 1 and 2 . . . . . $500 $1420

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $1000

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$

Total . . . . . $

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $1420

98. Have you purchased any real property since May 1, 1919? If so, from whom? no

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom? no

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. no If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, H McNair, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

H McNair

Subscribed and sworn (or affirmed) to before me, this 1 day of March, 1920

J O Nimocks

Is this property located in any special tax district or districts?

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

373

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J C Redmond 2. Postoffice address Jay

3. Township Pea Ridge 4. Age, if male, for poll tax 41

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers	No.____ Value, $_____	28. Watches and clocks	No. 2	Value, $ 4
20. Reapers	No.____ Value, $_____	29. Arms for muster	No.____	Value, $_____
21. Threshers	No.____ Value, $_____	30. Tools of mechanics	No.____	Value, $_____
22. Binders	No.____ Value, $_____	31. Provisions of all kinds		Value, $_____
23. Tractors	No.____ Value, $_____	32. Guns, pistols, etc.	No. 1	Value, $ 5
24. Wagons	No.____ Value, $_____	33. Talking machines	No.____	Value, $_____
25. Carts	No.____ Value, $_____	34. Pianos	No.____	Value, $_____
26. Organs	No.____ Value, $_____	35. Silverware		Value, $_____
27. Sewing machines	No. 1 Value, $ 10	36. Diamonds and jewelry		Value, $_____
		37. All other musical instruments		Value, $_____
38. All other mechanical and agricultural machinery and implements				Value, $_____
39. Household and kitchen furniture				Value, $ 30
40. Library and scientific instruments				Value, $_____
41. Total items 19 to 40, inclusive				$ 109
Less exemption of $300.00				$300.00
42. Net value above exemption, items 19 to 40, inclusive				$_____

ALL OTHER PERSONAL PROPERTY

43. Horses	No.____ Value, $_____	47. Hogs	No.____	Value, $_____
44. Mules	No.____ Value, $_____	48. Cattle	No.____	Value, $_____
45. Jacks, jennets,	No.____ Value, $_____	49. Goats	No.____	Value, $_____
46. Sheep	No.____ Value, $_____	50. Dogs	No.____	Value, $_____
52. Total value live stock (items 43 to 50, inclusive)				$_____
53. Carriages	No.____ Value, $_____	61. Fire-proof safes	No.____	Value, $_____
54. Buggies	No.____ Value, $_____	62. Typewriting machines	No.____	Value, $_____
55. Automobiles	No. 1 Value, $ 100	63. Adding machines	No.____	Value, $_____
56. Motor trucks	No.____ Value, $_____	64. Cash registers	No.____	Value, $_____
57. Bicycles	No.____ Value, $_____	65. Billiard & pool tables	No.____	Value, $_____
58. Motorcycles	No.____ Value, $_____	66. Scales	No.____	Value, $_____
59. Boats	No.____ Value, $_____	67. Seines and nets	No.____	Value, $_____
60. Schooners	No.____ Value, $_____	68. Barges	No.____	Value, $_____
69. All other floating property				Value, $_____
70. All stone, brick and other building material on hand				Value, $_____
71. Number feet lumber on hand and value			No. feet_____	Value, $_____
72. Value all logs			No. feet_____	Value, $_____
73. Value all ties			No._____	Value, $_____
74. Value staves, posts, buildings, and heading blocks				Value, $_____
75. Acid wood, cut and piled on premises or right of way,			No. cords_____	Value, $_____
76. Pulp wood, cut and piled on premises or right of way,			No. cords_____	Value, $_____
77. Tan bark, cut and piled on premises or right of way,			No. cords_____	Value, $_____
78. Poles cut and piled on premises or right of way			No. poles_____	Value, $_____
79. Money on hand (not deposited in banks)				$_____
80. Office furniture and fixtures				$_____
81. Total value items 53 to 80, inclusive				$ 100

82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____
Total item 82			$_____

Carried forward . . . . . $ 100

Brought forward (total pages 1 and 2) . . . . . $ 100

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$
		$
		$
Total		$

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
Total		$

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$
		$
		$
Total		$

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
Total		$

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $ ----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $ ----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $ ----------

91. Total value items 84 to 90, inclusive . . . . . $ ----------

Carried forward (total items 84 to 90, inclusive) . . . . . $ ----------

Brought forward, total pages 1 and 2 . . . . . $ 100

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 100

98. Have you purchased any real property since May 1, 1919? If so, from whom?

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom?

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, J. C. Redmond, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. C. Redmond

Subscribed and sworn (or affirmed) to before me, this 30 day of March, 1920

L. A. Barnes

Is this property located in any special tax district or districts? yes

If so, give name of district Fire

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

374

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name Wm Reeves 2. Postoffice address Fayetteville

3. Township Pearces Mill 4. Age, if male, for poll tax 24

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____ No

9. When was last inventory taken? Date____

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No. 1 Value, $ 1
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 75
40. Library and scientific instruments . . . . . Value, $ 1
41. Total items 19 to 40, inclusive . . . . . $ 76
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Pasquotank

I, Wm Reeves, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

Wm Reeves

Subscribed and sworn (or affirmed) to before me, this 4 day of May, 1920

E L Stace

Is this property located in any special tax district or districts? Yes

If so, give name of district Pool

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

375

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Fayetteville
3. Name of owner Linda W. Gillespie 4. Race White
5. Name or description of tract Store Wilmington Road Underwood property 6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town ____ miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $ ____
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ ____
18. Number of acres in timber Lot 75 X 14 19. Value, $ 100
20. Number dwelling houses ____ 21. Value, $ ____
22. Number storehouses 1 23. Value, $ 300
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 400
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ 300
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. 1918 40. If by purchase, what was consideration? A. $ 400
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A No ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, W. G. Riddle, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

W. G. Riddle

Subscribed and sworn (or affirmed) to before me, this 24 day of Sept, 1919

A. Blackmon

Is this property located in any special tax district or distric no-

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $500-

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name W. D. Riddle 2. Postoffice address Jay R 7

3. Township P M 4. Age, if male, for poll tax 38

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ 1200
9. When was last inventory taken? Date Jan 1 - 20
10. What was value of stock as shown by inventory? $ 1200
11. What was the average value of stock carried during year 1919? $ 1200
12. What is amount of insurance carried on stock and fixtures? $ 1000
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $ 1200
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $ ____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ ____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $ ____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $ ____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $ ____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $ ____

Carried forward . . . . . $ 1200

Brought forward . . . . . $ 1200

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 1200

Brought forward (total pages 1 and 2) . . . . . $ 1200

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $ 1200

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 1200

98. Have you purchased any real property since May 1, 1919? If so, from whom? Mrs E R Rice Estate

99. Give accurate description and location Lot in Shelby Va Gas

No

100. Have you sold any real property since May 1, 1919? If so, to whom?

101. Give accurate location and description

No

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA, COUNTY OF Cleveland

I, W G Riddle, ~~do solemnly~~ swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

W G Riddle

Subscribed and sworn (or affirmed) to before me, this 1 day of March, 1920

E M Marsh

Is this property located in any special tax district or districts?

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market, or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

(B 7)

1. Name W. F. Ritter 2. Postoffice address Lon.
3. Township Dennis Mer 4. Age, if male, for poll tax 47
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____ No
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____
15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising, or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 10
28. Watches and clocks No. 1 Value, $ 2
29. Arms for muster . . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 2
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No. 1 Value, $ 75
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 75
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 164
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, &_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick, and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months o older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (ather than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Lincoln

I, B. J. Ritter, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

B. J. Ritter

Subscribed and sworn (or affirmed) to before me, this 13 day of March, 1920

E. L. Hoke

Is this property located in any special tax district or districts? No

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cum. 2. Township Pearces Mill
3. Name of owner Mrs. Ida May Rister 4. Race White
3½. Postoffice address Troy
5. Name or description of tract One lot.
_____ 6. Containing _____ acres
7. Adjoining lands of _____
8. Distance from nearest city or town, _____ miles. 9. Name of city or town _____
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 1000
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. _____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
_____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. _____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $__1000____

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"True Value in Money—Low Tax Rates"

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BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearce Mill
3. Name of owner Robert J. [illegible] 4. Race [illegible]
5. Name or description of tract [illegible] 6. Containing ____ acres
7. Adjoining lands of [illegible]
8. Distance from nearest city or town ____ miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $ ____
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ ____
18. Number of acres in timber ____ 19. Value, $ [illegible] 1 00
20. Number dwelling houses ____ 21. Value, $ [illegible] 500
22. Number storehouses ____ 23. Value, $ [illegible]
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements ____ $ 600
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? [illegible]
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. 1915 40. If by purchase, what was consideration? A. $ 325
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A No
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, J. R. Roberts, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

J. R. Roberts

Subscribed and sworn (or affirmed) to before me, this 13 day of Aug, 19 19

Geo. [illegible]

Is this property located in any special tax district or district [illegible]

If so, give name of district Monroe Ave ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 600

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J R Roberts 2. Postoffice address Troy Rt
3. Township Bronco Mill 4. Age, if male, for poll tax 68
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____ No
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No. 1 Value, $ 10
27. Sewing machines . No. 1 Value, $ 5
28. Watches and clocks No. 1 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 2
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 200
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 222
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $ 50
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 50

Brought forward (total pages 1 and 2) . . . . . $ 50

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . ----------
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $ 50

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 50

98. Have you purchased any real property since May 1, 1919? If so, from whom?

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom?

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Lenoir

I, J. R. Roberts, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. R. Roberts

Subscribed and sworn (or affirmed) to before me, this 2 day of March, 1920

E. L. Hood

Is this property located in any special tax district or districts? Yes

If so, give name of district Mill

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Agusta. 2. Township Beaver Mill
3. Name of owner Savoy Realty Co. 4. Race
3½. Postoffice address
5. Name or description of tract Pennbutton Land
6. Containing 4 7/10 acres
7. Adjoining lands of Hill Tract & others
8. Distance from nearest city or town, ____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. ____ 11. If not, give distance from such road. A. ____
12. Number of acres in cultivation - - - ____ 13. Value, $____
14. Number of acres in grass or pasture - ____ 15. Value, $____
16. Number of acres in waste land - - - 4 7/10 17. Value, $700
18. Number of acres in timber - - - - ____ 19. Value, $____
20. Number dwelling-houses - - - - - ____ 21. Value, $____
22. Number storehouses - - - - - - ____ 23. Value, $____
24. Number barns - - - - - - - - ____ 25. Value, $____
26. Number other buildings - - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - - $700
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. ____ 30. If not, what was the actual value of the property as a whole? A. $____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A. ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $____ 36. Give amount of insurance on buildings, $____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $____
39. When did you acquire this tract of land? A. ____ 40. If by purchase, what was consideration? A. $____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. ____
42. Give cost of improvements made since purchase, $____ 43. Have you sold any part of it since purchase? A. ____ 44. If yes, at what price per acre? A. $____ 45. Was part sold worth more or less per acre than balance of tract? A. ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. ____ 47. If yes, give the highest offer, $____

STATE OF NORTH CAROLINA—County of Granville

I, C. Mc Bennett, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

C Mc Bennett

Subscribed and sworn (or affirmed) to before me, this 24 day of June, 1920

J. A. Harris

Is this property located in any special tax district or districts? No.

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

P. M.

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of _____ 2. Township _____
3. Name of owner Lavery Realty Co. 4. Race _____
3½. Postoffice address _____
5. Name or description of tract _____
Clay 43 acres Hill land 6. Containing _____ acres
7. Adjoining lands of _____
8. Distance from nearest city or town, _____ miles. 9. Name of city or town _____
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $_____
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. _____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. _____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____*, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____*, 19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

17

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cum[illegible] 2. Township Racers Mine
3. Name of owner Savoy Realty Co. 4. Race White
3½. Postoffice address [illegible]
5. Name or description of tract Gaddard Hill
6. Containing 78 acres
7. Adjoining lands of
8. Distance from nearest city or town, _____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - [illegible] _____ 19. Value, $ 3500
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 3500
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. _____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. _____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement* [*or statements*] *contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumi 2. Township Reaves Mill
3. Name of owner Savay Realty Co. 4. Race White
3½. Postoffice address
5. Name or description of tract Reaves land
6. Containing 46½ acres
7. Adjoining lands of
8. Distance from nearest city or town, miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. 11. If not, give distance from such road. A.
12. Number of acres in cultivation - - - 13. Value, $
14. Number of acres in grass or pasture - 15. Value, $
16. Number of acres in waste land - - - 17. Value, $
18. Number of acres in timber Wood 19. Value, $ 2995
20. Number dwelling-houses - - - - - 21. Value, $
22. Number storehouses - - - - - - 23. Value, $
24. Number barns - - - - - - - - 25. Value, $
26. Number other buildings - - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ Wood
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 40. If by purchase, what was consideration? A. $
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. 47. If yes, give the highest offer, $

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumi 2. Township Rances Mill
3. Name of owner Savay Realty Co. 4. Race White
3½. Postoffice address
5. Name or description of tract 1 tie
6. Containing 43 acres
7. Adjoining lands of
8. Distance from nearest city or town, miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. 11. If not, give distance from such road. A.
12. Number of acres in cultivation - - - 13. Value, $
14. Number of acres in grass or pasture - 15. Value, $
16. Number of acres in waste land - - - 17. Value, $
18. Number of acres in timber - - - 19. Value, $ 1935
20. Number dwelling-houses - - - - - 21. Value, $
22. Number storehouses - - - - - - 23. Value, $
24. Number barns - - - - - - - - 25. Value, $
26. Number other buildings - - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 1935
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 40. If by purchase, what was consideration? A. $
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. 47. If yes, give the highest offer, $

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"True Value in Money—Low Tax Rates"

380

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumi 2. Township Reeves Mill
3. Name of owner S. W. Scarborough 4. Race White
3½. Postoffice address Taylorsville
5. Name or description of tract
6. Containing 4 acres
7. Adjoining lands of
8. Distance from nearest city or town, ____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. ____ 11. If not, give distance from such road. A. ____
12. Number of acres in cultivation - - - ____ 13. Value, $____
14. Number of acres in grass or pasture - ____ 15. Value, $____
16. Number of acres in waste land - - - ____ 17. Value, $____
18. Number of acres in timber - - - - ____ 19. Value, $____
20. Number dwelling-houses - - - - - ____ 21. Value, $____
22. Number storehouses - - - - - - - ____ 23. Value, $____
24. Number barns - - - - - - - - - ____ 25. Value, $____
26. Number other buildings - - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 200
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. ____ 30. If not, what was the actual value of the property as a whole? A. $____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A. ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $____ 36. Give amount of insurance on buildings, $____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $____
39. When did you acquire this tract of land? A. ____ 40. If by purchase, what was consideration? A. $____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. ____
42. Give cost of improvements made since purchase, $____ 43. Have you sold any part of it since purchase? A. ____ 44. If yes, at what price per acre? A. $____ 45. Was part sold worth more or less per acre than balance of tract? A. ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. ____ 47. If yes, give the highest offer, $____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $200

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

Lakewood

"True Value in Money—Low Tax Rates"

381

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Ravens Mill
3. Name of owner Scoggin, James 4. Race White
5. Name or description of tract Res. Cowden Road
6. Containing ____ acres
7. Adjoining lands of Person, Rankin and alte
8. Distance from nearest city or town 3 miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A yes 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $____
14. Number of acres in grass or pasture ____ 15. Value, $____
16. Number of acres in waste land ____ 17. Value, $____
18. Number of acres ~~in timber~~ Lot 1a. 19. Value, $300
20. Number dwelling houses 1 21. Value, $500
22. Number storehouses ____ 23. Value, $____
24. Number barns ____ 25. Value, $____
26. Number other buildings ____ 27. Value, $____
28. Total value of land and all improvements $800
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes. 30. If not, what was the actual value of the property as a whole? A. $____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $____ 36. Give amount of insurance on buildings, $____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $____
39. When did you acquire this tract of land? A. 10 years 40. If by purchase, what was consideration? A. $800
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A Yes. 47. If yes, give the highest offer, $800

STATE OF NORTH CAROLINA—County of Cumberland.

I, James Driggers, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

James X Driggers
mark

Subscribed and sworn (or affirmed) to before me, this 23 day of July, 1919

O C Boseman

Is this property located in any special tax district or districts? No Reason Given

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $1000

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name James Coggins 2. Postoffice address Lewdale, N C
3. Township Francis Mill 4. Age, if male, for poll tax 83
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____ No
9. When was last inventory taken? Date ____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 225
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF_____

I,_____, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

_____

Subscribed and sworn (or affirmed) to before me, this_____day of_____, 19____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

382

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Parkers Mill
3. Name of owner Seawell, C. H. Mrs. 4. Race White
5. Name or description of tract Vacant Lot
6. Containing Lot acres
7. Adjoining lands of Mrs. Mary A. Gowdy
8. Distance from nearest city or town 1 miles. 9. Name of city or town Fayetteville N C
10. Does it adjoin improved graded road? A yes 11. If not, give distance from such road. A ✓
12. Number of acres in cultivation - - 0 13. Value, $
14. Number of acres in grass or pasture 0 15. Value, $
16. Number of acres in waste land - - 0 17. Value, $
18. Number of acres in timber - - - 0 19. Value, $
20. Number dwelling houses - - - - 0 21. Value, $
22. Number storehouses - - - - - - 0 23. Value, $
24. Number barns - - - - - - - - 0 25. Value, $
26. Number other buildings - - - - 0 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 100.00
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A yes 30. If not, what was the actual value of the property as a whole? A. $ ✓
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ✓
32. If yes, give best estimate of timber in thousand feet ✓ 33. Has timber right been sold and conveyed? A ✓ 34. If yes, to whom? ✓
35. What was the consideration of sale? A. $ ✓ 36. Give amount of insurance on buildings, $ ✓
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ Not rented
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ Not Cultivated
39. When did you acquire this tract of land? A. 19[illegible] 40. If by purchase, what was consideration? A. $ Inheritance
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ✓
42. Give cost of improvements made since purchase, $ None 43. Have you sold any part of it since purchase? A No 44. If yes, at what price per acre? A. $ ✓ 45. Was part sold worth more or less per acre than balance of tract? A ✓ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No. 47. If yes, give the highest offer, $ ✓

STATE OF NORTH CAROLINA—County of Cumberland.

I, Mrs. N. Harwell, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

Mrs. N. Harwell

Subscribed and sworn (or affirmed) to before me, this ..... day of ....., 19....

Is this property located in any special tax district or distric .....

If so, give name of district.....ts?.....

Additional facts or comment by Supervisor or assistant, including estimate of value: .....

Valuation by County Board of Appraisers, $ 100

Notice of valuation mailed....., 1919. Complaint heard....., 1919.

Final valuation, $.....

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of L. P. Deavell 2. Township Pearas Mill

3. Name of owner [illegible] 4. Race White

3½. Postoffice address Fayetteville R 2

5. Name or description of tract William Bass

6. Containing 45 acres

7. Adjoining lands of Strickland & J B Williams & others

8. Distance from nearest city or town, 4 miles. 9. Name of city or town Fay.

10. Does it adjoin improved graded road? A. No 11. If not, give distance from such road. A. 1 M

12. Number of acres in cultivation - - - 4 13. Value, $ 200

14. Number of acres in grass or pasture - 15. Value, $

16. Number of acres in waste land - - - 17. Value, $

18. Number of acres in timber woods 41 19. Value, $ 350

20. Number dwelling-houses - - - - - 21. Value, $

22. Number storehouses - - - - - - 23. Value, $

24. Number barns - - - - - - - - 25. Value, $

26. Number other buildings - - - - - 27. Value, $

28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 550

29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. Yes 30. If not, what was the actual value of the property as a whole? A. $

31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.

32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?

35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $

37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $

39. When did you acquire this tract of land? A. 40. If by purchase, what was consideration? A. $

41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.

42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland

I, L W Seawell, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

L W Seawell.

Subscribed and sworn (or affirmed) to before me, this 6 *day of* July, 1919

Marsh

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $ 550

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"True Value in Money—Low Tax Rates"

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BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Sedberry C. D. 4. Race White
5. Name or description of tract part of Jessup Ld
6. Containing 389 acres
7. Adjoining lands of Doug Williston & Tom Bullock
8. Distance from nearest city or town 3 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A. yes 11. If not, give distance from such road. A.
12. Number of acres in cultivation 100 13. Value, $ 5000
14. Number of acres in grass or pasture 50 15. Value, $ 750
16. Number of acres in waste land 100 17. Value, $ 1000
18. Number of acres in timber woods 139 19. Value, $ 2975
20. Number dwelling houses 21. Value, $
22. Number storehouses 23. Value, $
24. Number barns 25. Value, $
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 9725
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A. Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 1915 40. If by purchase, what was consideration? A. $ 9725
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, C. D. Sedbery, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

C. D. Sedbery

Subscribed and sworn (or affirmed) to before me, this 24 day of Feb, 1919

L. A. Mark

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

101-50

Valuation by County Board of Appraisers, $ 100000

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Shaw Miss Billie 4. Race White
5. Name or description of tract
6. Containing 26 acres
7. Adjoining lands of McCaskill & others
8. Distance from nearest city or town 4 miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 20 13. Value, $ 900
14. Number of acres in grass or pasture 2 15. Value, $ 100
16. Number of acres in waste land 2 17. Value, $ 500
18. Number of acres in timber 2 19. Value, $ 700
20. Number dwelling houses 2 21. Value, $ 1200
22. Number storehouses 23. Value, $
24. Number barns 25. Value, $
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 4,000
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A 1857 40. If by purchase, what was consideration? A. $ 12½ per acre
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, Mrs Bettie Shaw, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

Bettie Shaw

Subscribed and sworn (or affirmed) to before me, this 24th day of Sept, 1919

F A Marsh

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 4500

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name Miss Bettie Shaw 2. Postoffice address Jay R 7

3. Township Pleasant Mtn 4. Age, if male, for poll tax

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date ____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 100
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 100
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 1 Value, $ 100
48. Cattle . . . . . No. 2 Value, $ 100
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 200
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 200

Brought forward (total pages 1 and 2) . . . . . $ 700

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

30 Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $ 200

Brought forward, total items 84 to 90, inclusive . . . . . $

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 200

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom? No

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Columbus

I, Miss Bettie Thad, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

I do Hales agt

Subscribed and sworn (or affirmed) to before me, this 1 day of March, 1920

J A Marsh

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. Sheetz H E 2 Township Pequea Mifflin
3. Name of owner Sheetz & Heidenreich 4. Race White
5. Name or description of tract Sandy Run 1/2 -
6. Containing ~~340~~ acres
7. Adjoining lands of
8. Distance from nearest city or town miles. 9. Name of city or town
10. Does it adjoin improved graded road? A 11. If not, give distance from such road. A
12. Number of acres in cultivation 13. Value, $
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 21. Value, $
22. Number storehouses 23. Value, $
24. Number barns 25. Value, $
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I,_____, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

_____

Subscribed and sworn (or affirmed) to before me, this_____ day of_____, 19____

_____

Is this property located in any special tax district or distric _____

If so, give name of district_____ts?_____

Additional facts or comment by Supervisor or assistant, including estimate of value: _____

Valuation by County Board of Appraisers, $ 4000

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"True Value in Money—Low Tax Rates"

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BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Bowden Twp
3. Name of owner Chas. F. Hedgpeth 4. Race White
5. Name or description of tract Haigh & Holland Land
6. Containing 225 acres
7. Adjoining lands of W. H. Young et al
8. Distance from nearest city or town 5 miles. 9. Name of city or town Hay
10. Does it adjoin improved graded road? A. No 11. If not, give distance from such road. A. 1/4 mile.
12. Number of acres in cultivation - - - 13. Value, $
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land - - 225 17. Value, $
18. Number of acres in timber - - - 19. Value, $
20. Number dwelling houses - - - - 21. Value, $
22. Number storehouses - - - - - - 23. Value, $
24. Number barns - - - - - - - - - 25. Value, $
26. Number other buildings - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 2250.00
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, D B Hardy Jr *, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

D B Hardy Jr.

Subscribed and sworn (or affirmed) to before me, this 14 *day of* Oct, 1919

Tart

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 1500

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

Above

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QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

"True Value in Money—Low Tax Rates"

FORM 13

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market, or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J. D. Stephenson 2. Postoffice address Flat
3. Township Pleasant Hill 4. Age, if male, for poll tax 21
5. Race: White ✓, Indian_____, Negro_____

INCOME

6. If married, or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer_____. What was the amount of such excess? $_____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer_____. What was the amount of such excess? Answer $_____

NOTE: The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $_____
9. When was last inventory taken? Date_____
10. What was value of stock as shown by inventory? $_____
11. What was the average value of stock carried during year 1919? $_____
12. What is amount of insurance carried on stock and fixtures? $_____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $_____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $_____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $_____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . . $_____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
    (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $_____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising, or other use in marketing manufactured products . . . . . $_____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $_____

Carried forward . . . . . $_____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, &_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick, and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF_____

I,_____, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

_____

Subscribed and sworn (or affirmed) to before me, this 29 day of Dec, 1920

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

389

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearce Mill
3. Name of owner Brook, R E. 4. Race White
5. Name or description of tract House & Lot
6. Containing ..... acres
7. Adjoining lands of Jim Barfly et al
8. Distance from nearest city or town ..... miles. 9. Name of city or town .....
10. Does it adjoin improved graded road? A ..... 11. If not, give distance from such road. A .....
12. Number of acres in cultivation ..... 13. Value, $ .....
14. Number of acres in grass or pasture ..... 15. Value, $ Lot 100.
16. Number of acres in waste land ..... 17. Value, $ .....
18. Number of acres in timber ..... 19. Value, $ House 400.
20. Number dwelling houses ..... 21. Value, $ .....
22. Number storehouses ..... 23. Value, $ .....
24. Number barns ..... 25. Value, $ .....
26. Number other buildings ..... 27. Value, $ .....
28. Total value of land and all improvements ..... $ 500.
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ .....
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A .....
32. If yes, give best estimate of timber in thousand feet ..... 33. Has timber right been sold and conveyed? A ..... 34. If yes, to whom? .....
35. What was the consideration of sale? A. $ ..... 36. Give amount of insurance on buildings, $ .....
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ .....
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ .....
39. When did you acquire this tract of land? A. 1917 40. If by purchase, what was consideration? A. $ 100.
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A .....
42. Give cost of improvements made since purchase, $ 300. 43. Have you sold any part of it since purchase? A ..... 44. If yes, at what price per acre? A. $ ..... 45. Was part sold worth more or less per acre than balance of tract? A ..... 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ .....

STATE OF NORTH CAROLINA—County of Cumberland.

I, R. E. Shook, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

R. E. Shook

Subscribed and sworn (or affirmed) to before me, this 22 day of July, 19 19

Is this property located in any special tax district or district

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

100

Valuation by County Board of Appraisers, $ 500

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name R. E. Shook 2. Postoffice address Gay

3. Township Pine Mt 4. Age, if male, for poll tax 26

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
    (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 25
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom? No

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cleveland

I, R. E. Shook, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

R. E. Shook

Subscribed and sworn (or affirmed) to before me, this 5 day of Mch, 1920

J. A. Marsh

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed _____, 1920. Complaint heard _____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

390

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Shepard, W. F. 4. Race White
5. Name or description of tract Goldstein Road
6. Containing 18½ acres
7. Adjoining lands of Duke, Hurst, Lot
8. Distance from nearest city or town 3 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A. No 11. If not, give distance from such road. A. 1½ M.
12. Number of acres in cultivation - - 5 13. Value, $ 200
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land - - 13½ 17. Value, $ 100
18. Number of acres in timber - - - 19. Value, $
20. Number dwelling houses - - - - 21. Value, $
22. Number storehouses - - - - - - 23. Value, $
24. Number barns - - - - - - - - - 25. Value, $
26. Number other buildings - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - $ 300.00
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A. 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 1919 40. If by purchase, what was consideration? A. $ 275.
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. No
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, M. T. Thurford, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

M. T. Thurford

Subscribed and sworn (or affirmed) to before me, this 23 day of April, 1919

Gantt

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 500

Notice of valuation mailed , 1919. Complaint heard , 1919.

Final valuation, $

"True Value in Money—Low Tax Rates"

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BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Simons Miss Harriett 4. Race White
5. Name or description of tract Real land
6. Containing 5 acres
7. Adjoining lands of Melvin Bass et al
8. Distance from nearest city or town 4 miles. 9. Name of city or town Hope
10. Does it adjoin improved graded road? A No 11. If not, give distance from such road. A 1/2 Mile
12. Number of acres in cultivation - - None 13. Value, $
14. Number of acres in grass or pasture None 15. Value, $
16. Number of acres in waste land - - None 17. Value, $
18. Number of acres in ~~timber~~ None 19. Value, $ 100
20. Number dwelling houses - - - - None 21. Value, $
22. Number storehouses - - - - - - None 23. Value, $
24. Number barns - - - - - - - - None 25. Value, $
26. Number other buildings - - - - None 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 100
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, F. J. Spivey, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

F. J. Spivey

Subscribed and sworn (or affirmed) to before me, this 13 day of Aug., 1919

Justice

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

$50

Above

Valuation by County Board of Appraisers, $100

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

~~392~~

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name Harriett Simmons 2. Postoffice address Jay

3. Township P. M. 4. Age, if male, for poll tax

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Has not this been explained to you? Labor & Expenditure

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No._____ Value, $_____
20. Reapers . No._____ Value, $_____
21. Threshers . No._____ Value, $_____
22. Binders . . No._____ Value, $_____
23. Tractors . No._____ Value, $_____
24. Wagons . . No._____ Value, $_____
25. Carts . . No._____ Value, $_____
26. Organs . . No._____ Value, $_____
27. Sewing machines . No._____ Value, $_____
28. Watches and clocks No._____ Value, $_____
29. Arms for muster . No._____ Value, $_____
30. Tools of mechanics . No._____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No._____ Value, $_____
33. Talking machines . No._____ Value, $_____
34. Pianos . . . . . No._____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No._____ Value, $_____
44. Mules . . No._____ Value, $_____
45. Jacks, jennets, No._____ Value, $_____
46. Sheep . . No._____ Value, $_____
47. Hogs . . . . . No._____ Value, $_____
48. Cattle . . . . . No._____ Value, $_____
49. Goats . . . . . No._____ Value, $_____
50. Dogs . . . . . No._____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No._____ Value, $_____
54. Buggies . . No._____ Value, $_____
55. Automobiles No._____ Value, $_____
56. Motor trucks No._____ Value, $_____
57. Bicycles . No._____ Value, $_____
58. Motorcycles No._____ Value, $_____
59. Boats . . No._____ Value, $_____
60. Schooners . No._____ Value, $_____
61. Fire-proof safes . . No._____ Value, $_____
62. Typewriting machines No._____ Value, $_____
63. Adding machines . No._____ Value, $_____
64. Cash registers . . No._____ Value, $_____
65. Billiard & pool tables No._____ Value, $_____
66. Scales . . . . . No._____ Value, $_____
67. Seines and nets . . No._____ Value, $_____
68. Barges . . . . . No._____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . _____
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF_____

I,_____, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

_____

Subscribed and sworn (or affirmed) to before me, this_____day of_____, 19____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

~~393~~ 392

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mills
3. Name of owner Simmons S. D. 4. Race White
5. Name or description of tract Res C Bullard Hse
6. Containing 1 3/10 acres
7. Adjoining lands of Walt Morgan Tolar
8. Distance from nearest city or town 1 miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A No 11. If not, give distance from such road. A 1/4 m
12. Number of acres in cultivation 1 3/10 13. Value, $ 150
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 1 21. Value, $ 800
22. Number storehouses 23. Value, $
24. Number barns 1 25. Value, $ 50
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 1000
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I,_____, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

_____

Subscribed and sworn (or affirmed) to before me, this_____ day of_____, 19____

J. D. Simmons

Is this property located in any special tax district or distric Yes

If so, give name of district Massey Hill ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

150
450

Valuation by County Board of Appraisers, $1000

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"True Value in Money—Low Tax Rates"

~~295~~

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mills
3. Name of owner Simmons J. D. 4. Race White
5. Name or description of tract Flat Rock in Lot
6. Containing 29 acres
7. Adjoining lands of W. G. Clark & others
8. Distance from nearest city or town 3 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 29 13. Value, $ 1450
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 17. Value, $
18. Number of acres ~~in~~ timber 19. Value, $
20. Number dwelling houses 21. Value, $
22. Number storehouses 23. Value, $
24. Number barns 25. Value, $
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 1450
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I,_____, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

A. D. Simmons

Subscribed and sworn (or affirmed) to before me, this_____ day of_____, 19____

_____

Is this property located in any special tax district or distric Yes

If so, give name of district Massey Hill ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 1450

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name J. D. Simmons 2. Postoffice address Jay

3. Township [illegible] 4. Age, if male, for poll tax 59

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X

9. When was last inventory taken? Date____

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No. 1 Value, $ 15
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 25
28. Watches and clocks No. 2 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 2
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 97
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No. 1 Value, $ 50
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 3 Value, $ 45
48. Cattle . . . . . No. 3 Value, $ 125
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 220
53. Carriages . No.____ Value, $_____
54. Buggies . . No. 1 Value, $ 15
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 15
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 235

Brought forward (total pages 1 and 2) . . . . . $ 235

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$
		$
		$
Total		$

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
Total		$

86. All certificates of deposit, certified checks, and other evidences of credit held *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
Total		$

86. All certificates of deposit, certified checks, and other evidences of credit held *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
Total		$

86. All certificates of deposit, certified checks, and other evidences of credit held *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$
Total		$

86. All certificates of deposit, certified checks, and other evidences of credit held *in or out of this State,* as follows:

Name	*Address*	*Amount*
		$
		$
		$
		$

Brought forward, total pages 1 and 2 . . . . . $ 235

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 235

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom? No

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. No If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, J. D. Simmons, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. D. Simmons X

Subscribed and sworn (or affirmed) to before me, this 4 day of March, 1920

E. E. Worth

Is this property located in any special tax district or districts? Yes

If so, give name of district Wells

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed _____, 1920. Complaint heard _____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

393

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name C. M. Simmons 2. Postoffice address Fay. Rt 6 Princess Mill
3. Township Princess Mill 4. Age, if male, for poll tax 27
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____ No
9. When was last inventory taken? Date ____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State,* as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Pender

I, J. M. Simmons, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

J. M. Simmons

Subscribed and sworn (or affirmed) to before me, this 4 day of March, 1920

E. L. Stacy

Is this property located in any special tax district or districts? Yes

If so, give name of district S. M. D.

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)