TAX LISTS

CUMBERLAND CO.
NO. CAROLINA
1920

VOL. 2, PART 2

CROSS CREEK
TOWNSHIP

I. S. Ray.

"True Value in Money—Low Tax Rates"

214

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 X Creek
3. Name of owner [illegible] 4. Race Negro
5. Name or description of tract Va 1 Blount St.
6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town ____ miles. 9. Name of city or town Fay 300
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 1 21. Value, $ 1000
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.

O. Mullen

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, $3300

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

Final valuation, $_____

Thos Lowe Jones & Smith 215

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

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1. County of Cass. 2. Township X County

3. Name of owner James E Ray 4. Race White

3½. Postoffice address Dayton

5. Name or description of tract Part Cross Lawn

6. Containing 1/X 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 - - - - - - - - - - - - - - - - - $ [illegible]

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. 1908 40. If by purchase, what was consideration? A. $[illegible]

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. Yes 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.*

Janie E Ray

Subscribed and sworn (or affirmed) to before me, this 31 *day of* May, *19* 20

Earle

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"

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1. County of Cumberland. 2. Township X-Creek
3. Name of owner Ray Andrews 4. Race Negro
5. Name or description of tract Va. Wilmington 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 ____ $ 80
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. 1917 40. If by purchase, what was consideration? A. $ 80
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 Andrew Ray, *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.*

Andrew Ray

Subscribed and sworn (or affirmed) to before me, this 11 *day of* May, 19 19

C E Hatfield

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:

100

Valuation by County Board of Appraisers, $ 100

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

Final valuation, $

"True Value in Money—Low Tax Rates"

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1. County of Cumberland. 2. Township X-Creek
3. Name of owner Ray, Andrews 4. Race Negro
5. Name or description of tract Res. Wilmington 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~~ Lot 19. Value, $ 50
20. Number dwelling houses 1 21. Value, $ 150
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 ..... 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, $ 100
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. about 1910 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 .....
42. Give cost of improvements made since purchase, $ 150 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, Andrew Ray, 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.

Andrew Ray

Subscribed and sworn (or affirmed) to before me, this 11 day of Aug., 1919

C. C. Ward

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:

L 200
H 300

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 fro 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 Ayden Ray 2. Postoffice address Fayetteville NC
3. Township X Creek 4. Age, if male, for poll tax 60
5. Race: White ____, Indian ____, Negro X

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. $No
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, $ 1
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, $____
24. Wagons	No. 1	Value, $ 5	33. Talking machines	No.____	Value, $____
25. Carts	No.____	Value, $____	34. Pianos	No.____	Value, $____
26. Organs	No. 1	Value, $ 5	35. Silverware		Value, $____
27. Sewing machines	No. 1	Value, $____	36. Diamonds and jewelry		Value, $____
			37. All other musical instruments		Value, $____

38. All other mechanical and agricultural machinery and implements . . . . Value, $ 5
39. Household and kitchen furniture . . . . . Value, $ 40
40. Library and scientific instruments . . . . . Value, $____
41. Total items 19 to 40, inclusive . . . . . $ 51
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, $ 100	47. Hogs	No.____	Value, $____
44. Mules	No.____	Value, $____	48. Cattle	No. 1	Value, $ 50
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) . . . . . $ 150

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 . . . . . $ 150

Brought forward (total pages 1 and 2) . . . . . $ 150

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? 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, Cullen Ray, 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.

Cullen X Ray
his mark

Subscribed and sworn (or affirmed) to before me, this 27 day of Jan, 1920

F. A. 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)

"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 X-Creek
3. Name of owner Ray, Julia V 4. Race Negro
5. Name or description of tract 1/2 int Bill Lanier tract
6. Containing 1/2 acres
7. Adjoining lands of
8. Distance from nearest city or town 2 miles. 9. Name of city or town Hay Stenth
10. Does it adjoin improved graded road? A no 11. If not, give distance from such road. A 1/2 mil
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 1/2 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 $ 45

Julia V Ray
Supervisor Town

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 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 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, $

Fill in, sign and return in person to this office at once.

STATE OF NORTH CAROLINA—County of Cumberland.

I, Annie Lee Hatwood, 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.

Annie Lee Hatwood

Subscribed and sworn (or affirmed) to before me, this 16 day of Aug, 19 19

Is this property located in any special tax district or district? no

If so, give name of district

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

50

Valuation by County Board of Appraisers, $ 50

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

Final valuation, $

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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 fro 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 Jno W. Ray 2. Postoffice address Stanleyville
3. Township X Lenoir 4. Age, if male, for poll tax 48
5. Race: White ____, Indian ____, Negro X

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. 1 Value, $ 10
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. 1 Value, $ 25
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 . . . . . $ 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. 1 Value, $ 75
44. Mules . . No.____ Value, $_____
45. Jacks, jennets No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 1 Value, $ 10
48. Cattle . . . . . No. 1 Value, $ 20
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 105
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 . . . . . $ 105

Brought forward (total pages 1 and 2) . . . . . $ 195

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 . . . . . $ 105

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 . . . . . $ 105

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

99. Give accurate description and location one house & lot on North St, (get Valuation)

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 W Ray, 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 W Ray

mark

Subscribed and sworn (or affirmed) to before me, this 31 day of Jan, 1920

E L Stacy

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.

1. Name Logy Ray 2. Postoffice address Taylorsville
3. Township X Catawba 4. Age, if male, for poll tax 24
5. Race: White ____, Indian ____, Negro X

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
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 40
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 Guilford

I, Lacy Ray, 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.

Lacy Ray

Subscribed and sworn (or affirmed) to before me, this 10 day of Feby, 1920

L. A. Myers

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 fro 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 Peter Ray 2. Postoffice address Fayetteville

3. Township X Creek 4. Age, if male, for poll tax 34

5. Race: White ——, Indian ——, Negro X

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, $ 25
28. Watches and clocks No. 2 Value, $ 25
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, $ 100
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 180
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, $ 30
48. Cattle . . . . . No. 2 Value, $ 100
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 . . . . . $ 130
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 . . . . . $ 130

Brought forward (total pages 1 and 2) . . . . . $ 130

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 . . . . . $ 130

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 . . . . . $ 130

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

99. Give accurate description and location None

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

101. Give accurate location and description None

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. None 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.

Peter Mc Lacy

Subscribed and sworn (or affirmed) to before me, this 30 day of January, 1920

C C Hackman

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 fro 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 Jamie Ray 2. Postoffice address Fayetteville NC

3. Township Cedar Creek 4. Age, if male, for poll tax 29

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

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. 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, $ 5
33. Talking machines . No. 1 Value, $ 25
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 . . . . . $ 82
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, John Ray, 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 H Ray

Subscribed and sworn (or affirmed) to before me, this 11 day of June, 1920

E R 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)

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 fro 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 Aaron Reaves 2. Postoffice address Sandlin
3. Township X Creek 4. Age, if male, for poll tax 44
5. Race: White ____, Indian ____, Negro X

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. 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 . . . . . $ 52
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. 1 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 . . . . . $ 0 0

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, Aaron Reins, 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.

Aaron Reins

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

D. A. Howard

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 William Regans 2. Postoffice address Fayetteville N C

3. Township X Creek 4. Age, if male, for poll tax 46

5. Race: White_____, Indian_____, Negro X

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. 1 Value, $ 15
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, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 65
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, $ 25
44. Mules . . No. 1 Value, $ 35
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) . . . . . $ 35
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 . . . . . $ 35

Brought forward (total pages 1 and 2) . . . . . $ 35

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 . . . . . $ 35

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 . . . . . $ 35

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 Guilford

I, William Regan, 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.

William Regan

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

F. A. Nash

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)

224

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 John. Rhone 2. Postoffice address Fayetteville N.C.
3. Township Cedar Creek 4. Age, if male, for poll tax 38
5. Race: White ____, Indian ____, Negro X

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, $ 15
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 . . . . . $ 115
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, John Rhoue, 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 X Rhoue
mark

Subscribed and sworn (or affirmed) to before me, this 16 day of Feb, 1920

E R Hodel

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"

225

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. (Phone) 2. Township X-Roads
3. Name of owner Rowe, Elijah 4. Race Negro
5. Name or description of tract Bac School St
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, Eliza Bond, 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.

Eliza Bond

Subscribed and sworn (or affirmed) to before me, this 15 day of Aug, 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:

Bond

$300

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 fro 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 Eliza Rhone 2. Postoffice address Fayetteville. N.C.

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

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

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? $____

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, $_____
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 Cumberland

I, Eliza. Rhone, 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.

Eliza. Rhone

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

Ed 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)

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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 _____ 2. Postoffice address _____

3. Township _____ 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 _____ 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.____	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. 1	Value, $ 100
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, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 175
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. 1	Value, $ 50
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 . . . . . $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. No If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF Mecklenburg

I, Minnie Richardson Dees, 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.

Minnie R. Dees

Subscribed and sworn (or affirmed) to before me, this 18 day of March, 1920

E. R. Doell

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

227

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 Andrew Adams 2. Postoffice address Dan Ky

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

5. Race: White_____, Indian_____, Negro X

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. 1 Value, $ 5
33. Talking machines . No. 1 Value, $ 6
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, $ 60
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 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 Lenoir

I, Andrew 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.

Andrew Roberts

Subscribed and sworn (or affirmed) to before me, this 25th day of March, 1920

E. R. 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"

228

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 X Roads
3. Name of owner Roberts Catherine Est. 4. Race Negro
5. Name or description of tract Res Ring St.
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 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.*

Catherine Robert
her mark

Subscribed and sworn (or affirmed) to before me, this 7 *day of* July, 19--

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: ----------

$1000

Valuation by County Board of Appraisers, $1000

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

Final valuation, $----------

"True Value in Money—Low Tax Rates"

229

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 X Creek
3. Name of owner Roberts Chas A. 4. Race Negro
5. Name or description of tract Va Lousand 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 - - - - - - - - - - - - - - - - $.....
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, $_____

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 C. Rastberry 2. Postoffice address Troy

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

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, $ 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. . . . . $_____

X

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, $ 125
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 125
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 . . . . . $ 125

Brought forward (total pages 1 and 2) . . . . . $ 125

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 . . . . . $ 125

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 . . . . . $ 125

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. 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.

Edward K. Roberts

Subscribed and sworn (or affirmed) to before me, this 13 day of July, 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)

Brought forward (total pages 1 and 2) . . . . . $ 500

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) . . . . . $----------

230

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 fro 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 Roberts 2. Postoffice address Taylorsville N C

3. Township X Center 4. Age, if male, for poll tax 27

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

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. 1 Value, $ 3
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, $ 10	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, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 64
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, $ 100	47. Hogs	No. 2 Value, $ 8
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) . . . . . $ 108

53. Carriages	No.____ Value, $_____	61. Fire-proof safes	No.____ Value, $_____
54. Buggies	No. 1 Value, $ 25	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 . . . . . $ 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 . . . . . $ 133

Brought forward (total pages 1 and 2) . . . . . $ 133

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 . . . . . $ 133

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 . . . . . $ 133

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, James 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.

James Roberts

Subscribed and sworn (or affirmed) to before me, this 9 day of July, 1920

E. L. Kaer

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"

231

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 X- Creek
3. Name of owner Roberson Adeline 4. Race Negro
5. Name or description of tract Rea' Blounts St
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 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.

Adolphus Robeson

Subscribed and sworn (or affirmed) to before me, this 6 *day of* Aug, *19*19

Graham

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: _____

This property is worth 750 to him, Jno

2500

2500

Valuation by County Board of Appraisers, $ 750

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

Final valuation, $_____

"True Value in Money—Low Tax Rates"

232

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 X Roads
3. Name of owner Robinson B. T. 4. Race negro
5. Name or description of tract Sup. Unit 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 ..... $.....
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:_____

L 4 00
H 4 50

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 B J Roberson 2. Postoffice address Fayetteville 40
3. Township X Cross 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 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? $
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. 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 . . . . . $ 500

Brought forward, total pages 1 and 2 . . . . . $ 500

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 . . . . . $ 500

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.

D. T. Robinson Sr.

Subscribed and sworn (or affirmed) to before me, this 19 day of Feb, 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"

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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 X-Roads

3. Name of owner Patterson, Fannie 4. Race Negro

5. Name or description of tract Res. Work St.

6. Containing ____ acres

7. Adjoining lands of ____

8. Distance from nearest city or town ____ miles. 9. Name of city or town Fayetteville

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 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, Fannie Robinson, ~~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.

Fannie Robinson

Subscribed and sworn (or affirmed) to before me, this 5th day of Aug, 1919

J A Marsh

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:

Lot 600.

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

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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 Frances Robeson 2. Postoffice address Dayettsville R 2

3. Township X Leach 4. Age, if male, for poll tax

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

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. $ No

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, $ .25
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, $ .50
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, $_____	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 Cumberland

I, Frances Robeson, 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.

Frances T. Robeson

Subscribed and sworn (or affirmed) to before me, this 29 day of Jan, 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"

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 X- Creek
3. Name of owner Robinson James Est 4. Race Negro
5. Name or description of tract Res Ground SS
6. Containing 1 lot acres
7. Adjoining lands of
8. Distance from nearest city or town 0 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 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, $
20. Number dwelling houses one (1) 21. Value, $ X
22. Number storehouses none 23. Value, $
24. Number barns one (1) 25. Value, $ 50.00
26. Number other buildings none 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. $ X
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 X 33. Has timber right been sold and conveyed? A X 34. If yes, to whom? X
35. What was the consideration of sale? A. $ none 36. Give amount of insurance on buildings, $ 300 X
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ none
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ none
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, $ 25 X 43. Have you sold any part of it since purchase? A no 44. If yes, at what price per acre? A. $ X 45. Was part sold worth more or less per acre than balance of tract? A X 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, $ X

STATE OF NORTH CAROLINA—County of Cumberland.

I, Julia A. Robinson, 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.

Julia A Robinson

Subscribed and sworn (or affirmed) to before me, this ____ day of May, 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: ____

$1400
1400

Valuation by County Board of Appraisers, $ 1400

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 Mrs Julia Robinson 2. Postoffice address Fayetteville N C

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

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

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? $ None

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 $ None

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. $ None

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, $ 50
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. 1 Value, $ 100
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 . . . . . $ 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 . . . . . $ 100

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) . . . . . $ 100

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. no If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Craven

I, Julia Robinson, 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.

Julia A Robinson

Subscribed and sworn (or affirmed) to before me, this 26 day of Jan, 1920

F A 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)

"True Value in Money—Low Tax Rates" 237

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 X- Creek
3. Name of owner Rodriguez, Malaquias 4. Race Mixed
5. Name or description of tract Res. & Drug Fishtree St (3 Rooms & Kitchen) 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 Lot 21. Value, ~~$700~~ 150.
22. Number storehouses ..... 23. Value, $ 600
24. Number barns Barn 25. Value, $.....
26. Number other buildings ..... 27. Value, $.....
28. Total value of land and all improvements ..... $750.
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, $ 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..... 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, Malissa Graham, 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.

Malissa Graham

Subscribed and sworn (or affirmed) to before me, this 9 day of Aug, 1919

Gosler

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 fro 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 Mollie Robeson 2. Postoffice address Fayetteville N.C.

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

5. Race: White, Indian, Negro X

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, $ 50
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, $ 10
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?_____

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, Melissie Robeson, 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.

Melissie Robeson

_____

Name

Subscribed and sworn (or affirmed) to before me, this 11 day of June, 1920

E R 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"

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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 X Crest
3. Name of owner Robinson Octavus 4. Race Negro
5. Name or description of tract Va Gillispie 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 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: _____

L900

Valuation by County Board of Appraisers, $900

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 Averit
3. Name of owner Robinson Petaina 4. Race Negro
5. Name or description of tract Vc Ant 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 - - - - - - - - - - - - - - - - $ ____
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 district?_____

If so, give name of district_____ts?_____

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

Lot 2.00

Valuation by County Board of Appraisers, $ 2.00

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 Robt. Robinson 2. Postoffice address Fay

3. Township Cain 4. Age, if male, for poll tax 43

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. 1 Value, $ 30
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, $ 50
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
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. 5 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*
[illegible]		$ 10
		$_____
		$_____
		$_____
Total		$ 10

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) . . . . . $ 10

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_____

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.

Rob Robinson

Subscribed and sworn (or affirmed) to before me, this 9 day of Dec, 1920

Gantt

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)

240

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. H. Robinson 2. Postoffice address Fox
3. Township Jefferson 4. Age, if male, for poll tax 53
5. Race: White ____, Indian ____, Negro X

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____ 1918
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, $ 50
27. Sewing machines . No. 1 Value, $ 40
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. 1 Value, $ 30
34. Pianos . . . . . No. 1 Value, $ 200
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 . . . . . $ 430
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 130

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) . . . . . $ 130

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*
Mark Brown		$ 50
		$----------
		$----------
		$----------

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 . . . . . $ 130

Brought forward, total items 84 to 90, inclusive . . . . . $ 50

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 . . . . . $ 50

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 . . . . . $ 180

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 Laundy

I, W. H. Robinson, 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.

William H. Robinson

Subscribed and sworn (or affirmed) to before me, this 10 day of March, 1920

E. H. 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" 241

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. Stella 2. Township X-Roads
3. Name of owner Robert Evans 4. Race Negro
5. Name or description of tract Vacant Stellaboro SA
Beginning at Williams Louisa N. Worm 6. Containing one third acres
7. Adjoining lands of on the E. margin of Hillsboro st 208 feet thru parallel the N line 200 feet
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 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 - - 17. Value, $ 10
18. Number of acres in timber - - - 19. Value, $
20. Number dwelling houses - - 1 20 21. Value, $ 3.00.00
22. Number storehouses - - H0 - - 23. Value, $
24. Number barns - - - - - - - - - 25. Value, $
26. Number other buildings - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 400.00
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 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. March 1915 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, Stella M. Robinson, 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.

Stella Robinson

Subscribed and sworn (or affirmed) to before me, this 1 day of Sept, 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:

Lot
House

Valuation by County Board of Appraisers, $ 500

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 X Cust
3. Name of owner Rose Cairns 4. Race Injud
5. Name or description of tract In Dunfield Lebanon & Spring Mix Summit tracts. 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 19. Value, $ 600
20. Number dwelling houses ____ 21. Value, $ ____
22. Number storehouses Hum 23. Value, $ 1900
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 ____ 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, W. J. Rowe, 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. J. Rowe

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

Geo. Gates

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, $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 Laura Ross 2. Postoffice address Sayllevoice Mp

3. Township X Vernon 4. Age, if male, for poll tax

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

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. 1 Value, $ 15
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. 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, $ 175
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 250
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 50

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 . . . . . $ 250

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 Mecklenburg

I, Laura Ross, 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.

Laura Ross

Subscribed and sworn (or affirmed) to before me, this 17 day of July, 1920

E Rattee

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 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 X-Roads
3. Name of owner Royal Mrs. Katie W. 4. Race Negro
5. Name or description of tract Van Buren St
6. Containing ____ acres
7. Adjoining lands of Eulalia Stevens
8. Distance from nearest city or town ____ miles. 9. Name of city or town Fayetteville
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 $ 150
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. $ 60 & 70
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 Bought at an Auction sale for more than it was worth at that time
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, Kate W. Royal, 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.

Kate W. Royal

Subscribed and sworn (or affirmed) to before me, this 28 day of July, 1919

D. H. Crumpler, N.P.

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:

L 450

Valuation by County Board of Appraisers, $ 450

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 X Creek
3. Name of owner Royal Mrs Kate W. 4. Race Negro
5. Name or description of tract Res Trinity St
6. Containing ..... acres
7. Adjoining lands of John Morgan Solomon Evans & Robt Murchison
8. Distance from nearest city or town ..... miles. 9. Name of city or town Fayetteville
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 One 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 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, $ 500
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 60
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. $ 300
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, $ 150 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, Kate W. Royal, 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.

Kate W. Royal

Subscribed and sworn (or affirmed) to before me, this 28 day of July —, 1919

D. D. Crumpler, N.P.

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:

V

Lnso
Anso

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 fro 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 Dooiel Rountree 2. Postoffice address Fayetteville N C

3. Township X Roads 4. Age, if male, for poll tax 34

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

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 (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 Rutherford

I, David Lawrence, 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.

his
David X Lawrence
mark

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

E H Hoke

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"

246

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 X Creek

3. Name of owner Helen R. Rountree 4. Race Negro

3½. Postoffice address Fayetteville

5. Name or description of tract Va Coal Spring

E. E. Smith

6. Containing ____ acres

7. Adjoining lands of E. E. Smith and alls

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~~ - - - 1 17. Value, $150

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 - - - - - - - - - - - - - - - - - - $150

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, David Cowan, 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.

David X Cowan

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

C. C. Maxwell

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, $ 150

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 fro 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 Helen Romine 2. Postoffice address Fayetteville, Ne

3. Township X Berue 4. Age, if male, for poll tax_____

5. Race: White_____, Indian_____, Negro X

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. 1 Value, $ 40
27. Sewing machines . No. 1 Value, $ 15
28. Watches and clocks No. 1 Value, $ 70
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, $ 20
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 105
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 Mecklenburg

I, David Rountree, 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.

David Rountree

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

E L Shaw

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"

247

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 Dalley 2. Postoffice address Taylorsville

3. Township Pierce 4. Age, if male, for poll tax 35

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

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, $ 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. 1 Value, $ 25
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, $ 150
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 300
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/o

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. Williams Dalley, 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.

Williams Dalley

Subscribed and sworn (or affirmed) to before me, this 12 day of July, 1920

E. K. Beaver

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"

248

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 X Creek
3. Name of owner Savannah John 4. Race negro
5. Name or description of tract X
Bandy St 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 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:_____

L 150

Valuation by County Board of Appraisers, $150

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 X Cross
3. Name of owner Sawyer, Annie Gertrude 4. Race Negro
5. Name or description of tract Res Plenty Road
6. Containing ____ acres
7. Adjoining lands of ____

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 ____ $ 850.00
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, $ 600.00
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, Annie Gertrude Sawyer, 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.

Annie Gertrude Sawyer

Subscribed and sworn (or affirmed) to before me, this 1st day of August, 1919.

W D Gaster, Supr

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

If so, give name of district

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

L 250
H 600

Valuation by County Board of Appraisers, $ 650

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

Final valuation, $ ____

~~250~~

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 Annie Savoyn 2. Postoffice address Fay, NC

3. Township Clerks 4. Age, if male, for poll tax_____

5. Race: White_____, Indian_____, Negro X

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, $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?_____

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"

250

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 Lucy J Dawson 2. Postoffice address Fayetteville

3. Township Liberia 4. Age, if male, for poll tax_____

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

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, $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*
Hall Bros		$ 605
		$_____
		$_____
		$_____
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 . . . . . 65 . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $ 65

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 . . . . . 68 $_____

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 Mecklenburg

I, Lucy J. Sawyer, 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.

Lucy J. Sawyer

Subscribed and sworn (or affirmed) to before me, this 13 day of July, 1920

E. L. Stacc

_____

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

251

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 Wm A Cochrane 2. Postoffice address Sayannee Miss

3. Township Clermont 4. Age, if male, for poll tax 47

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

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. 1 Value, $ 25
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No. 1 Value, $ 15
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 . . . . . $ 40
    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, $ 100
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) . . . . . $ 100
53. Carriages . No.____ Value, $_____
54. Buggies . . No. 1 Value, $ 75
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. feet_____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . No._____ Value, $_____
75. Acid wood, cut and piled on premises or right of way, ... 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. cords_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . No. poles_____ Value, $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 75
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 . . . . . $ 175

Brought forward (total pages 1 and 2) . . . . . $ 1775

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 . . . . . $ 175

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 . . . . . $ 175

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, Ben McCarborough, 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.

Ben McCarborough

Subscribed and sworn (or affirmed) to before me, this 18 day of July, 1920

Ed Hoke

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 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 X Cumb
3. Name of owner Scarlett Bros. J. J. 4. Race Negro
5. Name or description of tract Old Res: Chatham Dr
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, $ 1800
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 1800.00
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? ____ about
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ 1200
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. J. Scarlette, 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. J. Scarlette

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

Gaster

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, $ 1900

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 X Cross
3. Name of owner Scarlett Rev J. D. 4. Race negro
5. Name or description of tract Buxton Land Incorp
Mr H L Cross 6. Containing 30 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 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, J. J. Scarlette, 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. J. Scarlette

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

Gaither

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:

Scarlette

1000

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 X Creek
3. Name of owner Scott Frank C. 4. Race Negro
5. Name or description of tract Old res. Ramsey St.
6. Containing 1 1/2 acres
7. Adjoining lands of Emanuel Williams Lucretia McKay
8. Distance from nearest city or town 1/2 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 - - 3/4 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 - - - - 1 21. Value, $ 250.00
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 - - - - - - - - - - - - - - - - $ 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 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 0
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? 300.00
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 1914 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 0
42. Give cost of improvements made since purchase, $ 300.00 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, Frank C. Scott, 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.

Frank C. Scott

Subscribed and sworn (or affirmed) to before me, this 5 day of August, 1919

W. D. Baxter, Supr.

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, $ 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 Frank Scott 2. Postoffice address Fayetteville
3. Township X Creek 4. Age, if male, for poll tax 41
5. Race: White ____, Indian ____, Negro X

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.____ 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. 1 Value, $ 10
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 . . . . . $ 85
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, $ 75
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 75
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 . . . . . $ 75

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*
Cumberland Savings & L Co		$ 10
		$
		$
Total		$ 10

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) . . . . . $ 10

Brought forward, total pages 1 and 2 . . . . . 10 . $ 75

Brought forward, total items 84 to 90, inclusive . . . . . $ 10

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 . . . . . $ 10

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 . . . . . $ 85

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 Frank Scott, 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.

Frank Scott

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

J A Mcbush

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 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 X-Roads
3. Name of owner Seaborn, Ella 4. Race Negro
5. Name or description of tract Va Guthrie St
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~~ 1 lot 19. Value, $ 150
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 ..... $ 150
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, Ella Sessoms, 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.

Ella Sessoms.

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

J A Nobles

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:

Lot

Valuation by County Board of Appraisers, $150

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 X-Creek
3. Name of owner Shamble, Josephine T. Estate 4. Race Negro
5. Name or description of tract Wm Dunsen
Frame House & Stable Dan C. 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 1 21. Value, $ 50
22. Number storehouses ____ 23. Value, $ ____
24. Number barns 1 25. Value, $ 25
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 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, Joe Barge, 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.

Joe Barge

Subscribed and sworn (or affirmed) to before me, this 11 day of June, 1919

[illegible]

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:

L 400
H 300

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 X-Creek
3. Name of owner Shaw, Mary 4. Race Negro
5. Name or description of tract Res W. Iver St
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 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, $ 500
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. about 1911 — 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 ..... 47. If yes, give the highest offer, $ .....

STATE OF NORTH CAROLINA—County of Cumberland.

I, Mary 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 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.

Mary Shaw

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: .....

L 250
Lia 00

Valuation by County Board of Appraisers, $ 1250

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 Mary Shaw 2. Postoffice address Fayetteville

3. Township Clinton 4. Age, if male, for poll tax_____

5. Race: White_____, Indian_____, Negro X

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. 1 Value, $ 20
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. 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, $ 30
39. Household and kitchen furniture . . . . . Value, $ 30
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 180
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. 7 Value, $ 30
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 . . . . . $ 30

Brought forward (total pages 1 and 2) . . . . . $ 300

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*
Nat Bank		$ 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 . . . . . $ 30

Brought forward, total items 84 to 90, inclusive . . . . . $ 300

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 . . . . . $ 300

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 . . . . . $ 330

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, Mary Shaw, 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.

Mary Shaw.

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

E. H. Hale

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

257

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 fro 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 Ida S. Sherman 2. Postoffice address Fayetteville N C
3. Township X Cross 4. Age, if male, for poll tax 28
5. Race: White_____, Indian_____, Negro X

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, $ .50
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. 1 Value, $ .50
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ .50
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 . . . . . $ .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 (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 . . . . . $ 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? 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. E. Sherman, 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. E. Sherman

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

J. A. 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)

"True Value in Money—Low Tax Rates"

258

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 X Creek
3. Name of owner Slater Williams 4. Race negro
5. Name or description of tract Va. McIver
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 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:

L300

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 William Slater 2. Postoffice address Fayetteville N.C
3. Township X Creek 4. Age, if male, for poll tax 37
5. Race: White_____, Indian_____, Negro X

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 yes. What was the amount of such excess? $300
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. 1 Value, $ 25
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. 1 Value, $ 200
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 . . . . . $ 395
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 95

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, $ 75
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 75
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 . . . . . $ 190

Brought forward (total pages 1 and 2) . . . . . $ 190

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*
The National Bank		$ 100
		$----------
		$----------
		$----------
Total		$ 100

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) . . . . . $ 100

Brought forward, total pages 1 and 2 . . . . . $ 195

Brought forward, total items 84 to 90, inclusive . . . . . $ 100

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 . . . . . $ 100

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 . . . . . $ 295

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, William Slater, 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.

William Slater

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

J. A. Morrah

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 Cayuga 2. Township X Creek
3. Name of owner Julia A. Lennon 4. Race Negro
3½. Postoffice address
5. Name or description of tract Res. Gilbertsville
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, $ 1500
18. Number of acres in timber 19. Value, $
20. Number dwelling-houses Lot 21. Value, $ 1000
22. Number storehouses 23. Value, $
24. Number barns House 25. Value, $ 2500
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:_____

_____

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_____

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 X Cross
3. Name of owner Louisa Joshua et al 4. Race Negro
5. Name or description of tract Va Gilmore 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 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: _____

$1,100

Valuation by County Board of Appraisers, $1,100

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 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 X Crest.
3. Name of owner Simmons Julia A 4. Race Negro
5. Name or description of tract
Vc. Mt. Driftail 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 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, $_____

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

Final valuation, $_____

"True Value in Money—Low Tax Rates"

260

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 X Creek
3. Name of owner Simmons Sesame 4. Race Negro
5. Name or description of tract Van Tassel
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 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:_____

L 150

Valuation by County Board of Appraisers, $ 150

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 X Creek
3. Name of owner Simms Lesage 4. Race Negro
5. Name or description of tract Poultry Dunfound
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 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: _____

\$500

Valuation by County Board of Appraisers, \$500

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

Final valuation, \$_____

Get age from lower

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 Isaiah Simmons 2. Postoffice address Taylorsville, Miss

3. Township X Roads 4. Age, if male, for poll tax 48

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

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, $ 35
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 . . . . . $ 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.____ 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, Mamie Simmons Agt, 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.

Mamie Simmons Agt

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

E. L. Tate

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, 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 Cumberland 2. Township Crutch
3. Name of owner Simmons R. N. 4. Race
3½. Postoffice address
5. Name or description of tract Res - Gillespie St.
6. Containing acres
7. Adjoining lands of E. M. Williams
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 19. Value, $ 800
20. Number dwelling-houses - - - - - 1 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 - - - - - - - - - - - - - - - - - - $ 2000
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, L D Simmons, 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 B Simmons

Subscribed and sworn (or affirmed) to before me, this 25 day of July, 1919

O W Harrison

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

If so, give name of district

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

$1000
Roads

Valuation by County Board of Appraisers, $3000

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

Final valuation, $_____

"True Value in Money—Low Tax Rates"

261

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 X Creek
3. Name of owner Simon Walter E. 4. Race Negro
5. Name or description of tract
Va Guthries 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 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: _____

S&L 450

Valuation by County Board of Appraisers, $ 450

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 Cross Creek
3. Name of owner Simpson J. T. 15. 4. Race Negro
5. Name or description of tract Res. Winston Street 225/27
6. Containing ____ acres
7. Adjoining lands of
8. Distance from nearest city or town no 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 none
12. Number of acres in cultivation - - none 13. Value, $ none
14. Number of acres in grass or pasture none 15. Value, $ none
16. Number of acres in waste land - - none 17. Value, $ none
18. Number of acres in timber - - - none 19. Value, $ none
20. Number dwelling houses - - - - 1 21. Value, $ 800.
22. Number storehouses - - - - - - 1 23. Value, $ 10.
24. Number barns - - - - - - - - 1 25. Value, $ 8.
26. Number other buildings - - - - none 27. Value, $ nothing
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 yes 30. If not, what was the actual value of the property as a whole? A. $ nothing,
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 none 33. Has timber right been sold and conveyed? A no 34. If yes, to whom? no one
35. What was the consideration of sale? A. $ nothing 36. Give amount of insurance on buildings, $ 500.
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ nothing
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ nothing,
39. When did you acquire this tract of land? A. March 3, 1904 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 no
42. Give cost of improvements made since purchase, $ 200. 43. Have you sold any part of it since purchase? A no 44. If yes, at what price per acre? A. $ nothing 45. Was part sold worth more or less per acre than balance of tract? A nothing 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, $ nothing

STATE OF NORTH CAROLINA—County of Cumberland.

I, J. F. K. Simpson, *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. F. K. Simpson

Subscribed and sworn (or affirmed) to before me, this 24 *day of* July, 1919.

A. L. Hubbard Notary Public

My commission Exp. June 25/1920

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

If so, give name of district

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

L 750
R 750

Valuation by County Board of Appraisers, $ 1500

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. F. K. Simpson 2. Postoffice address Fayetteville

3. Township Cross Creek 4. Age, if male, for poll tax ~~60~~ 60

5. Race: White_____, Indian_____, Negro X

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, $ 15
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. 1 Value, $ 10
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, $ 460
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*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
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 . . . . . $ 285

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 . . . . . $ 285

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. F. K. Thompson, 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. F. K. Thompson

Subscribed and sworn (or affirmed) to before me, this 1 day of July, 1920

E. R. Hodges

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"

264

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 X-Creek
3. Name of owner Sinclair Estella 4. Race Negro
5. Name or description of tract Trip Rabeson
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 $ 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 ____ 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, $ 500
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, Estella Lucas, 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.

Estella Lucas

Subscribed and sworn (or affirmed) to before me, this 2 day of May, 1919

Gardner

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:

$1400

Valuation by County Board of Appraisers, $1400

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

Final valuation, $

Our books

"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 X-Creek
3. Name of owner Swift, Ada 4. Race Negro
5. Name or description of tract Vac lot Guthrie St.
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 ..... $ 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 ..... 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. A. Robeson, 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. A. Robeson

Subscribed and sworn (or affirmed) to before me, this 16 day of May, 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:

$100

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 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 X Cross
3. Name of owner South Alex 4. Race Negro
5. Name or description of tract Va Townsend 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 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, $_____

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 X Creek
3. Name of owner Smith Alex 4. Race Negro
5. Name or description of tract Rus Grange
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 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 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 distric _____

If so, give name of district_____ts?_____

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

L 300

X 600

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

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 Alex Smith 2. Postoffice address Fayetteville.

3. Township Cross Creek 4. Age, if male, for poll tax 54

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

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, $_____	28. Watches and clocks	No. 2 Value, $ 15
20. Reapers .	No.____ Value, $_____	29. Arms for muster . .	No.____ Value, $_____
21. Threshers .	No.____ Value, $_____	30. Tools of mechanics .	No.____ Value, $ 15
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, $ 25
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 55
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. 2 Value, $ 30
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) . . . . . $ 30

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 . . . . . $ 30

Brought forward (total pages 1 and 2) . . . . . $ 30

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 . . . . . $ 30

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 . . . . . $ 30

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. ops If yes, give particulars and value. A. Built $110

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.

Alex H. Smith

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

D. C. Barnard

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

267

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 fro 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 Connie Smith 2. Postoffice address Troy

3. Township Lincoln 4. Age, if male, for poll tax 40

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, $ 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 . . . . . $ X

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.

Leonard Smith

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

Gaple

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, 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 _____ 2. Township X Creek
3. Name of owner Smith Ellen 4. Race Negro
3½. Postoffice address _____
5. Name or description of tract _____
Turnpike 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:_____

(6 L 300

Valuation by County Board of Appraisers, $ 300

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

Final valuation, $_____

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 X Cook
3. Name of owner Daniel Smith 4. Race Negro.
5. Name or description of tract Va. Lot near Red Hill
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 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, Daniel Smith, 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.

Daniel Smith

Subscribed and sworn (or affirmed) to before me, this 7 day of July, 1919

Ed Grant

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:

MB

Valuation by County Board of Appraisers, $

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

Final valuation, $

270

"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 Cross Creek
3. Name of owner Smith Ed. 4. Race Negro
5. Name or description of tract Wm Harrington 1 Hse
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 $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 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, Ed. Smith Sr. ....., 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.

Ed Smith

Subscribed and sworn (or affirmed) to before me, this 20 day of August, 1919

W D Slaster, Supr

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

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, $ 100

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

Final valuation, $.....

Ely Smith

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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 Curry 2. Township Rogue X Creek
3. Name of owner Alphonse Jupe Etc 4. Race White
5. Name or description of tract Woodfit Davis St
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 - - - - - - - - - - - - - - - $ 350 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. _____

Fill in, sign and return in person to this office at once

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, $_____

Ely Smith
Applegate P.O.

STATE OF NORTH CAROLINA—County of Cumberland

I, Ely Smith, 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.

his
Ely X Smith
mark

Subscribed and sworn (or affirmed) to before me, this 16 day of August, 1919

W. D. Foster, Supr

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:

L 2.50

Valuation by County Board of Appraisers, $ 2.50

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

Final valuation, $

272

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 Ernest Smith 2. Postoffice address Sayles Mills
3. Township X Creek 4. Age, if male, for poll tax 2 E
5. Race: White ____, Indian ____, Negro X

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, $ 21 ~
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 21 ~
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, Ernest Smith, 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.

Ernest Smith

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

E. C. Towers

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"

273

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 X Ant 1

3. Name of owner Smith Bros & Co 4. Race Wh

5. Name or description of tract 3 Dwgs & Coal Shed

~~Coal~~ North-Pennsylvania 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, $ Hmes 1500

22. Number storehouses - - - - - - ..... 23. Value, $ .....

24. Number barns - - - - - - - - ..... 25. Value, $ .....

26. Number other buildings - - - - ..... 27. Value, $ .....

28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 1500

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, $ 1000

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, E E Smith, 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 E Smith

Subscribed and sworn (or affirmed) to before me, this 11 day of Sept, 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:

£750
£1000

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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1. County of Cumberland. 2. Township X Cy
3. Name of owner Frank W. E. C. 4. Race White
5. Name or description of tract Part Brown Land
6. Containing 10 acres
7. Adjoining lands of J
8. Distance from nearest city or town 2 miles. 9. Name of city or town H C
10. Does it adjoin improved graded road? A No 11. If not, give distance from such road. A
12. Number of acres in cultivation 8 13. Value, $ 900
14. Number of acres in grass or pasture 2 15. Value, $ 100
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 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, E. E. Smith, 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.

E. E. Smith

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

Clerk

Is this property located in any special tax district or distric ts?

If so, give name of district

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

$1000

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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1. County of Cumberland. 2. Township X Cut
3. Name of owner Bruce W C R 4. Race White
5. Name or description of tract Common Land
6. Containing 25 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 $ 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 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, E. E. Smith, 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.

E. E. Smith

Subscribed and sworn (or affirmed) to before me, this 11 day of July, 1919.

Gade

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:

$1250

Valuation by County Board of Appraisers, $1250

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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1. County of ---- 2. Township X Crut.
3. Name of owner Smith Dr E. E. 4. Race Negro
3½. Postoffice address ----
5. Name or description of tract Bryan Land (Bruce) Meacham Rd
6. Containing 12 acres
7. Adjoining lands of ----
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 - - - 10 13. Value, $ 350
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 - 2 19. Value, $ 100
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 - - - - - - - - - - - - - - - - - - $ 450—
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*_____

*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.*

Mrs. Ed. E. Smith

Subscribed and sworn (or affirmed) to before me, this 11 *day of* April, 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:_____

L 1100

Valuation by County Board of Appraisers, $ 1100

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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1. County of _____ 2. Township _____
3. Name of owner _____ 4. Race _____
3½. Postoffice address _____
5. Name or description of tract _____
_____ 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, E. E. Smith, *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. E. Smith

Subscribed and sworn (or affirmed) to before me, this 11 *day of* Sept, *19*19

Gady

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

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1. County of ---- 2. Township X Creek
3. Name of owner Smith Dr & C. 4. Race Negro
3½. Postoffice address ----
5. Name or description of tract ----
Pattison Land 6. Containing 18 acres
7. Adjoining lands of ----
8. Distance from nearest city or town, 7 miles. 9. Name of city or town Troy
10. Does it adjoin improved graded road? A. Yes 11. If not, give distance from such road. A. ----
12. Number of acres in cultivation - - - 18 13. Value, $ 1150
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 - - - - - - - - - 1 25. Value, $ 150
26. Number other buildings - - - - - ---- 27. Value, $ ----
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 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 E. E. Smith

I, E. E. Smith, 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. E. Smith

Subscribed and sworn (or affirmed) to before me, this 14 *day of* Sept, *19*19

Nash

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:

L 1250
H 150

Valuation by County Board of Appraisers, $ 1400

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 Lincoln Co. S.D. 2. Township X Creek

3. Name of owner Lincoln Co. S.D. 4. Race Mixed

3½. Postoffice address Emery S.D.

5. Name or description of tract Emery Court House

Machinery R.D. 6. Containing 1/4 acres

7, Adjoining lands of

8. Distance from nearest city or town, ½ miles. 9. Name of city or town Hy

10. Does it adjoin improved graded road? A. Yes 11. If not, give distance from such road. A.

12. Number of acres in cultivation - - - 1/4 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. 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*_____

I, E. E. Smith, *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. E. Smith

Subscribed and sworn (or affirmed) to before me, this 11 *day of* August, *19* 19

Gant

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:_____

L 1400

Valuation by County Board of Appraisers, $ 1400

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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1. County of ---- 2. Township X Creek

3. Name of owner Smith Dr E E, ---- 4. Race Negro

3½. Postoffice address ----

5. Name or description of tract ----

Res Blount St ---- 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 500

18. Number of acres in timber - - - - ---- 19. Value, $ ----

20. Number dwelling-houses - - - - - ---- 21. Value, $ Hse 2000

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 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, $ None

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. E. Smith, 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. E. Smith

Subscribed and sworn (or affirmed) to before me, this 14 day of Sept, 19 19

Gastin

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: _____

L 5-00
H 2-5-00

Valuation by County Board of Appraisers, $ 30-00

Notice of valuation mailed _____, 1919. Complaint heard 10-13-1919, 1919.

Final valuation, $ 25-00

Boat 5-00
Home 20-00
25-00

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

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1. County of Sweet 2. Township X Creek
3. Name of owner Sweet Dr E. E. 4. Race Negro
3½. Postoffice address
5. Name or description of tract 3 Lump Coal Lots (South) 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, $ Sale $1,000
18. Number of acres in timber 19. Value, $
20. Number dwelling-houses 21. Value, $ Improv $1,250.00
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. 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*_____

I, E. E. Smith, *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. E. Smith

Subscribed and sworn (or affirmed) to before me, this 11 *day of* July, *19*19

Gass

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:_____

$1000
$3000
$4000

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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1. County of Cumberland 2. Township Cross Creek
3. Name of owner Smith Dr. & Co 4. Race Negro
3½. Postoffice address
5. Name or description of tract Imp. Blount Alley
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, $ Lot 250
16. Number of acres in waste land - - - 17. Value, $
18. Number of acres in timber - - - - 19. Value, $ 500
20. Number dwelling-houses - - - - - 21. Value, $ House
22. Number storehouses - - - - - - 23. Value, $
24. Number barns - - - - - - - - 25. Value, $
26. Number other buildings - - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 750
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. E. Smith, *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. E. Smith

Subscribed and sworn (or affirmed) to before me, this 11 *day of* August, *19* 19

Clerk

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:_____

L 250
H 500

Valuation by County Board of Appraisers, $ 750

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

Final valuation, $_____

"True Value in Money—Low Tax Rates"

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1. County of Sanilac 2. Township X Creek
3. Name of owner Sanilac Dept Co Poor 4. Race W
3½. Postoffice address Port Sanilac Mich R 3
5. Name or description of tract Sanilac Co Poor Farm (Mich Soldiers Home)
6. Containing 160 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, $ Forty 400
18. Number of acres in timber - - - - 19. Value, $
20. Number dwelling-houses - - - - - 21. Value, $ House 1600
22. Number storehouses - - - - - - 23. Value, $
24. Number barns - - - - - - - - 25. Value, $
26. Number other buildings - - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - - $ 2000
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, $ Dow
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. E. Smith, *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. E. Smith

Subscribed and sworn (or affirmed) to before me, this 4 *day of* April, *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:_____

L 5-00

H 2-00

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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1. County of South Dak. 2. Township X Cent.
3. Name of owner South Dak. 4. Race negro
3½. Postoffice address
5. Name or description of tract adjoining Common Corp.
6. Containing 29 7/10 acres
7. Adjoining lands of Elliott & 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 - - - - - - - - - - - - - - - - - - $ 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 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.*

E. E. Smith

*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, $ 7500—

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

Final valuation, $_____

"True Value in Money—Low Tax Rates"

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1. County of Lincoln 2. Township Excelsior

3. Name of owner Lincoln Dr Co 4. Race Negro

3½. Postoffice address 3 Twp Hillsboro

5. Name or description of tract _____ 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, $ 500

20. Number dwelling-houses - - - - - _____ 21. Value, $ _____

22. Number storehouses - - - - - - _____ 23. Value, $ 1500

24. Number barns - - - - - - - - _____ 25. Value, $ _____

26. Number other buildings - - - - - _____ 27. Value, $ _____

28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 2000

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 E Smith, *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 E Smith

Subscribed and sworn (or affirmed) to before me, this 11 *day of* Sept, *19*19

Gaul

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:---

L 1500 500
H 1500 1500

Valuation by County Board of Appraisers, $2000

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

Final valuation, $---

274

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 fro 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 Rev C C Smith 2. Postoffice address Fayetteville N C

3. Township X Cross 4. Age, if male, for poll tax 67

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

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, $ 10
28. Watches and clocks No. 1 Value, $ 30
29. Arms for muster . . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 2 Value, $ 40
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No. 1 Value, $ 100
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, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 200
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.____ Value, $_____
48. Cattle . . . . . No. 2 Value, $ 100
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 150
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No. 1 Value, $ 200
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. 1 Value, $ 50
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) . . . . . $ 250
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 250
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 . . . . . $ 400

Brought forward (total pages 1 and 2) $400

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*
La Fayette Bank		$200
		$----------
		$----------
		$----------
Total		$200

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) $200

Brought forward, total pages 1 and 2 . . . . . $ 400
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 . . . . . $_____

95. Net value solvent credits . . . . . $ 200

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 . . . . . $ 600

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, E. E. Smith, 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. E. Smith

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

Ed Hales

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 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 X Cent~
3. Name of owner Smith Bros-E. E. 4. Race Negro
5. Name or description of tract 3 Inch dwelling & Store House State Normal 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, $ 500
14. Number of acres in grass or pasture ..... 15. Value, $ 500
16. Number of acres in waste land ..... 17. Value, $ .....
18. Number of acres in timber ..... 19. Value, $ 1500
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 ..... $ 3000
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, $ 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. ..... 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: _____

$5-00

$2500

Valuation by County Board of Appraisers, $ 2000

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

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

276

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 Frank Smith 2. Postoffice address Fayetteville N C

3. Township X Creek 4. Age, if male, for poll tax 50

5. Race: White_____, Indian_____, Negro X

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. 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. 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, $ 100
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 280
    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 . . . . . $ 10

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 (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 . . . . . $ 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? 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 Cumb

I, Frank Smith, 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.

Frank Smith

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

A. A. Smith

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"

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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 X-Creek
3. Name of owner Smith Haywood 4. Race Negro
5. Name or description of tract Res. Gabriel St
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~~ 2 ____ 19. Value, $ 200
20. Number dwelling houses 1 ____ 21. Value, $ 100
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 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. 1911 40. If by purchase, what was consideration? A. $ 50
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, Harriet Smith, 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.

Harriet Smith

Subscribed and sworn (or affirmed) to before me, this 11 day of June, 19 19

C. W. Hale

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, $

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 fro 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 Haywood Smith 2. Postoffice address Fayetteville N C
3. Township Cross Creek 4. Age, if male, for poll tax 59
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 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 Cumberland

I, Haywood Smith, 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.

Haywood X Smith

Subscribed and sworn (or affirmed) to before me, this 27 day of July, 1920

E. L. Stack

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 fro 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 Jno Smith 2. Postoffice address Fayetteville R 6
3. Township Cross Creek 4. Age, if male, for poll tax 40
5. Race: White ____, Indian ____, Negro X

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, $_____	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, $ 10
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. 1 Value, $ 40	33. Talking machines	No. 1 Value, $_____
25. Carts	No.____ Value, $_____	34. Pianos	No.____ Value, $_____
26. Organs	No. 1 Value, $ 25	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, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 125
    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, $ 150	47. Hogs	No.____ Value, $_____
44. Mules	No.____ Value, $_____	48. Cattle	No. 1 Value, $ 50
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) . . . . . $ 200

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 . . . . . $ 250

Brought forward (total pages 1 and 2) . . . . . $ 250

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 . . . . . $ 250

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 . . . . . no . . $ 250

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, John Smith, 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 Smith

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

F A Mcfarlan

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 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 Cross Creek
3. Name of owner Smyth Jack 4. Race W
5. Name or description of tract Mrs Jon Hills Home Place
Bought from Vann 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 Lot 17. Value, $ ____
18. Number of acres in timber Lot 19. Value, $ 150
20. Number dwelling houses 1 21. Value, $ 3500
22. Number storehouses House 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 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? ____ about
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ 5700
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. Smith, 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. Smith

Subscribed and sworn (or affirmed) to before me, this 13 day of May, 1919

Gatlin

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, $ 1150

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. A. Smith 2. Postoffice address Fayetteville
3. Township X Cross 4. Age, if male, for poll tax 38
5. Race: White ____, Indian ____, Negro X

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, $ 30
28. Watches and clocks No. 1 Value, $ 3
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, $ 30
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 33
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, $ 10
48. Cattle . . . . . No. 1 Value, $ 10
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 20
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 . . . . . $ 20

Brought forward (total pages 1 and 2) . . . . . $ 20

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 . . . . . $ 20

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 . . . . . $ 20

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 Buncombe

I, J A Smith, 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 Smith

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

J A Woodfin

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)

280

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 James Calvin Smith 2. Postoffice address Fayetteville NC
3. Township X Creek 4. Age, if male, for poll tax 29
5. Race: White ____, Indian ____, Negro X

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 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? $ 0
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, $ 35
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 . . . . . $ 35
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*
Cumb Savings & Co		$ 68
		$_____
		$_____
		$_____
Total		$ 68

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) . . . . . $ 68

Brought forward, total pages 1 and 2 . . . . . 68 $_____

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 . . . . . $ 68

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, James C. Smith, 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.

James C. Smith

Subscribed and sworn (or affirmed) to before me, this 17 day of Feb, 1920

E A Wright

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 281

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 Jno G. Bunt 2. Postoffice address Fay. N.C.
3. Township Ferney 4. Age, if male, for poll tax 39
5. Race: White ____, Indian ____, Negro X

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. 1 Value, $ 5
25. Carts . . No.____ Value, $_____
26. Organs . . No. 1 Value, $ 15
27. Sewing machines . No. 1 Value, $ 40
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 . . . . . $ 220
    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, $ 250
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. 1 Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 250
53. Carriages . No.____ Value, $_____
54. Buggies . . No. 1 Value, $ 40
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 . . . . . $ 40
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 . . . . . $ 290

Brought forward (total pages 1 and 2) . . . . . $ 270

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 . . . . . $ 295

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 . . . . . $ 295

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

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, John G. Smith, 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 G. Smith

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

C. Freeman

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 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 E. X. Creek
3. Name of owner Susie Cox & C. 4. Race Negro
5. Name or description of tract Res. 1 Cirey St
6. Containing 1/2 acres
7. Adjoining lands of Jas. Mozingo & Geo. W. Williams,
8. Distance from nearest city or town 0 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 mile
12. Number of acres in cultivation - - None 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 - - - - 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 - - - - - - - - - - - - - - - - $ 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, $ None
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. 1902 40. If by purchase, what was consideration? A. $ 300
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, Rhoda Smith, 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.

Rhoda Smith

Subscribed and sworn (or affirmed) to before me, this 26 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, $

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 fro 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 John G. Smith 2. Postoffice address Fayetteville N.C.
3. Township X Census 4. Age, if male, for poll tax 74
5. Race: White ____, Indian ____, Negro X

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. 1 Value, $ 10
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. 1 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 . . . . . $ 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. 1 Value, $ 25
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) . . . . . $ 25
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) . . . . . $ 25

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 . . . . . $ 25

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 . . . . . $ 25

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, Rod & Smith, 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.

Rod & Smith for Mrs. Nola Smith
Mother

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

E R 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 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 X Cent
3. Name of owner Smith D. J. 4. Race Mixed
5. Name or description of tract Mrs Dr Smith

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, $ 175
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: _____

L 2 c o

H 3 c o

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. D. Smith 2. Postoffice address Stacy

3. Township Cool 4. Age, if male, for poll tax 56

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. 2 Value, $ 10
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $ 10
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 . . . . . $ 120
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, $_____
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58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
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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 14 day of July, 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"

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 X County
3. Name of owner [illegible] 4. Race [illegible]
5. Name or description of tract [illegible]
[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 1 21. Value, $ ____
22. Number storehouses None 23. Value, $ 250
24. Number barns None 25. Value, $ 900
26. Number other buildings ____ 27. Value, $ ____
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 ____
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, $ 1000
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. G. Smith, 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. G. Smith

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

1750

Valuation by County Board of Appraisers, $1750

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. G. Smith 2. Postoffice address Fayetteville

3. Township X Roads 4. Age, if male, for poll tax _____

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

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. 2 Value, $ 15
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, $ 500
40. Library and scientific instruments . . . . . Value, $ 100
41. Total items 19 to 40, inclusive . . . . . $ 640
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 340

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 . . . . . $ 340

Brought forward (total pages 1 and 2) . . . . . $ 340

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 . . . . . $ 340

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 . . . . . $ 340

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. G. Smith, 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. G. Smith

Subscribed and sworn (or affirmed) to before me, this 28 day of Dec, 1920

D. D. Kennard

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"

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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 X-Creek
3. Name of owner Smith, James L. 4. Race Negro
5. Name or description of tract Res. Worthtown
6. Containing ½ acres
7. Adjoining lands of W. W. Rusk & A. A. Johnson
8. Distance from nearest city or town 2 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. ½ mile
12. Number of acres in cultivation - ½ 13. Value, $ 50
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 - - - - 1 21. Value, $ 350
22. Number storehouses - - - - - - 1 23. Value, $ 40
24. Number barns - - - - - - - - 0 25. Value, $
26. Number other buildings - - - - 0 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. 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, $ 0
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 0
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. $
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. No 44. If yes, at what price per acre? A. $ No 45. Was part sold worth more or less per acre than balance of tract? A. 0 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, $ No

STATE OF NORTH CAROLINA—County of Cumberland.

I, James L. Smith, 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 L Smith

Subscribed and sworn (or affirmed) to before me, this 11 day of Aug, *19*1?

A C Vann

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:

L 1000
H 5000

Valuation by County Board of Appraisers, $ 6000

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. L. Smith 2. Postoffice address Fayetteville, N C

3. Township Cross Creek 4. Age, if male, for poll tax 47

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

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, $ 20
28. Watches and clocks No. 1 Value, $ 1
29. Arms for muster . . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 25
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No. 1 Value, $ 100
35. Silverware . . . . . Value, $ 5
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, $ 15
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 146
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, J. L. Smith, 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. L. Smith

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

E. L. Stacy

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"

285

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 X-Creek
3. Name of owner Smith, Jas. S 4. Race Negro
5. Name or description of tract 1 Acre Murchison Rd
6. Containing 1 acres
7. Adjoining lands of Dew Ann Born Flow
8. Distance from nearest city or t[illegible]
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A ½ 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 17. Value, $
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 21. Value, $
22. Number [illegible] 23. Value, $
24. Number barns 25. Value, $
26. Number other buildings 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 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, James Smith, 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 Smith

Subscribed and sworn (or affirmed) to before me, this 27 day of Aug, 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:

✓

$100

Valuation by County Board of Appraisers, $100

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

Final valuation, $.....

Mrs Lizzie Smith Meeting St

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE 286

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 X Roads
3. Name of owner Trumans J B Est 4. Race Negro
5. Name or description of tract Res Meeting St, One house + lot 6. Containing ____ acres
7. Adjoining lands of Mary E. Hall + H. M. Williams Est
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 ____ 19. Value, $ 200
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 - - - - - - - - - - - - - - - - - $ 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 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, $ 800
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, $ 100 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, Lizzie Terry Smith, 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.

Lizzie Terry Smith

Subscribed and sworn (or affirmed) to before me, this 12 day of May 1919

L C Rockwell

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:

L 200
H 800

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 Lizzie Franks 2. Postoffice address Fort Scott Kan

3. Township Fort 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. 1 Value, $ 30
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, $ 3
39. Household and kitchen furniture . . . . . Value, $ 100
40. Library and scientific instruments . . . . . Value, $ 5
41. Total items 19 to 40, inclusive . . . . . $ 138
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
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) . . . . . $ 75
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 . . . . . $ 75

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_____

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.

Lizzie Smith

Subscribed and sworn (or affirmed) to before me, this 23 day of Feb, 1920

Marshall

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"

287

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 Lincoln 2. Township X Creek

3. Name of owner Lincoln Leola 4. Race negro

3½. Postoffice address Irving Guthrie

5. Name or description of tract

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:_____

L 500
H 75-0

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

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 Logan 2. Township X Creek
3. Name of owner Luvenia Smith 4. Race negro
3½. Postoffice address ———
5. Name or description of tract ~~Lot~~ Lot - Wh. Roads
6. Containing ——— acres
7. Adjoining lands of Rankin and 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 - - - Lot 17. Value, $———
18. Number of acres ~~in timber~~ - - - Lot 1 19. Value, $ 300
20. Number dwelling-houses - - - - - ——— 21. Value, $———
22. Number storehouses - - - - - - ——— 23. Value, $———
24. Number barns - - - - - - - - - 1 25. Value, $ 5-0
26. Number other buildings - - - - - ——— 27. Value, $——— 31-0
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 Crumb

I, S W Scarborough, 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.

S W Scarborough Agent

Subscribed and sworn (or affirmed) to before me, this 23 day of Apr, 19 20

C C Bennett

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 289

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 Luther Smith 2. Postoffice address Laysville
3. Township X Creek 4. Age, if male, for poll tax 44
5. Race: White ____, Indian ____, Negro X

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, $_____	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.____	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, $ 100
40. Library and scientific instruments					Value, $_____
41. Total items 19 to 40, inclusive					$ 120
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. 1	Value, $ 15
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)					$ 15
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 . . . . . $ 15

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*
		$----------
		$----------
		$----------
		$----------
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 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 Cumberland

I, Luther Smith, 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.

Luther Smith

Subscribed and sworn (or affirmed) to before me, this 10 day of Feb., 1920

O. O. Council

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"

290

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 Cross Creek
3. Name of owner Smith Mary 4. Race Negro
5. Name or description of tract Lot No. Smiths Ft. 6. Containing 1/2 acres
7. Adjoining lands of Mary McNeill & Haywood Smith
8. Distance from nearest city or town 3/4 miles. 9. Name of city or town Fayetteville N. C.
10. Does it adjoin improved graded road? A No 11. If not, give distance from such road. A
12. Number of acres in cultivation - - 1/2 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 - - - - - - - - - - - - - - - - $ 344.00
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. 1910 40. If by purchase, what was consideration? A. $ 100.00
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, $ 244 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, Mary Smith, *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.*

Mary Smith

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

W D Foster Supr

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:

L 200
A 300

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 Mary Smith 2. Postoffice address Cumberland

3. Township X Geneva 4. Age, if male, for poll tax_____

5. Race: White_____, Indian_____, Negro X

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. 1 Value, $ 150
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) . . . . . $ 150
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 . . . . . $ 150

Brought forward (total pages 1 and 2) . . . . . $ 150

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 . . . . . $ 150

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 . . . . . $ 150

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, Mary Smith, 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.

Mrs. Mary Smith

Patron

Subscribed and sworn (or affirmed) to before me, this 21 day of June, 1920

E R 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"

291

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 X Creek
3. Name of owner Smith Maud 4. Race Negro
5. Name or description of tract Res. North St.
Jones Jno Cum & Others 6. Containing ____ acres
7. Adjoining lands of Jas Kirby & D H Ray Chas Watson
8. Distance from nearest city or town ____ miles. 9. Name of city or town Fayetteville
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 Lot 21. Value, $ 500
22. Number storehouses House 23. Value, $ 2500
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 3000
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? ____ Smith
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. $ ____
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 ____
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, Mary Rankin Rose Worthington, 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 Rombee

Subscribed and sworn (or affirmed) to before me, this 1 day of May, 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, $ 2500

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 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 Dunn 2. Township X Cass

3. Name of owner M C Smith 4. Race [illegible]

3½. Postoffice address [illegible] Lumber Bridge

5. Name or description of tract Vacant Land near S E Cor

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, $ 2 Dols

20. Number dwelling-houses - - - - - _____ 21. Value, $ 150

22. Number storehouses - - - - - - - _____ 23. Value, $_____

24. Number barns - - - - - - - - - _____ 25. Value, $_____

26. Number other buildings - - - - - _____ 27. Value, $_____

28. Total value of land and all improvements - - - - - - - - - - - - - - - - - - $ 150

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. 1917 40. If by purchase, what was consideration? A. $ 125

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*_____

I, Malcom C Smith, *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.*

M C Smith

Subscribed and sworn (or affirmed) to before me, this 6 *day of* April, *19*20

Gastin

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" 293

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 Smith 2. Township Big Creek
3. Name of owner Smith Minnie D 4. Race Negro
3½. Postoffice address
5. Name or description of tract Va Pear St
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:_____

L 150

Valuation by County Board of Appraisers, $ L 150

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 Minnie D Smith. Postoffice address Fayetteville NC

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

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

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? $ none

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 $ none

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. $ none

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. 44 Value, $ 10
28. Watches and clocks No. 4 Value, $ 3
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 . yes . . . . . Value, $ 200
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 213
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. 21 Value, $ 105
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 105
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 . . . . . None . . . . . 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 . . . . . $ 105
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 . . . . . $ 105

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*
		$
		$
		$
		$
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 . . . . . $ 125

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. no If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, Minnie D Smith, 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.

Minnie D Smith

Subscribed and sworn (or affirmed) to before me, this 26 day of Jan 1920

F C Stewart

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 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 Peters X Antrim
3. Name of owner Smith Estate 4. Race Negro
5. Name or description of tract Res on Adams St, Jno Geo Washington Est 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 1 ~~1~~ 21. Value, $ 100
22. Number storehouses ____ 23. Value, $ ____
24. Number barns 1 Barn 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 ____ 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, $ 500
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. 6-1-17 40. If by purchase, what was consideration? A. $ 350
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, Ollie Smith, 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.

Ollie Smith

Subscribed and sworn (or affirmed) to before me, this 8 day of May, 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, $ 750

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 Smith 2. Township Court
3. Name of owner Smith Robt Est 4. Race negro
3½. Postoffice address
5. Name or description of tract Mackentyre 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 - - - - - - - - - - - - - - - - - - $
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:_____

L 5-00

Valuation by County Board of Appraisers, $ 500

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 X-Creek
3. Name of owner Swirls Sarah 4. Race Negro
5. Name or description of tract Worth town (Res.)
6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town 1½ miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A No 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ¾ 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, $ ____
20. Number dwelling houses 1 21. Value, $ ____
22. Number storehouses none 23. Value, $ ____
24. Number barns 1 25. Value, $ ____
26. Number other buildings 1 closet 1 27. Value, $ ____
28. Total value of land and all improvements $ 5.00
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 None 30. If not, what was the actual value of the property as a whole? A. $ 5.00
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. ____ 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, Sarah Smith *, 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.*

Sarah Smith

Subscribed and sworn (or affirmed) to before me, this 9 *day of* May, 1919

L. A. Bronson

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:

Lnic
200

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 Cross Creek

3. Name of owner Smith Thomas 4. Race Wm

5. Name or description of tract Vanstory St

Bought from Mrs Catt Powell 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 No 11. If not, give distance from such road. A ____

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, $ ____

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, $ ____ 100

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 1, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ 75.00

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 No 33. Has timber right been sold and conveyed? A No 34. If yes, to whom? No

35. What was the consideration of sale? A. $ No 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. $ No

38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ No

39. When did you acquire this tract of land? A. No 40. If by purchase, what was consideration? A. $ No

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, $ No 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 No 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, Thos J. Smith, 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.

Thos J. Smith

Subscribed and sworn (or affirmed) to before me, this 14 day of May, 1919.

Is this property located in any special tax district or distric 403

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, $100

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

Final valuation, $