Elmer C Johnson
Hattie Eppa Johnson } St Paul
D. F. Johnson } N. C.

"True Value in Money—Low Tax Rate"

BLANK FOR LISTING LAND ACREAGE

233

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 Barnes Mill
3. Name of owner ~~W. A. Johnson~~ Fay 3 - 4. Race White
3½. Postoffice address
5. Name or description of tract 2 34½
6. Containing ~~2 11 47~~ 2½ 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 ~~34~~ 5
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.*

Daniel Johnson

Subscribed and sworn (or affirmed) to before me, this 28 *day of* Feb 20, *19*_____

O E Travis

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, $ 354.25

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

Final valuation, $_____

"True Value in Money—Low Tax Rates"

234

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 Pearsontown
3. Name of owner Johnson Greenway 4. Race White
5. Name or description of tract House Lot on Cool Spring St-Fuss 6. Containing ____ acres
7. Adjoining lands of Carter Evans
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, $ Est 100
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ 1K 350
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 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. 1919 40. If by purchase, what was consideration? A. $ 450
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 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, Claude Johnson, 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.

Claude Johnson

Subscribed and sworn (or affirmed) to before me, this 4 day of October, 1919.

Geo. [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:

Valuation by County Board of Appraisers, $450

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"

235

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.

Exempt

1. Name Mrs Jannie Johnson 2. Postoffice address Dar
3. Township M 4. Age, if male, for poll tax 7
5. Race: White X, Indian ____, Negro ____

INCOME

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

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

236

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. D. Johnson 2. Postoffice address Lawndale

3. Township Flowers Mill 4. Age, if male, for poll tax 76

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

INCOME

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

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

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

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

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

9. When was last inventory taken? Date ____

10. What was value of stock as shown by inventory? $____ No

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 Iredell

I, H. D. Johnson, 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. D. Johnson

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

E. L. Steele

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

If so, give name of district_____

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

_____

_____

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

237

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name J. M. Johnson 2. Postoffice address Lancaster

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

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

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____ 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. 1 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $ 45
39. Household and kitchen furniture . . . . . Value, $ 45
40. Library and scientific instruments . . . . . Value, $ 30
41. Total items 19 to 40, inclusive . . . . . $ 80
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

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

Total . . . . . $_____

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

Name	*Address*	*Amount*
Nat Mut		$ 250
		$_____
		$_____
		$_____

Total . . . . . $ 350

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 . . . . . $ 350

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 . . . . . $ 350

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 Pamlico

I, J. A. Johnson, 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. Johnson

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

E. R. Hall

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

If so, give name of district

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland 2. Township Pearces Mill
3. Name of owner M L Johnson 4. Race White
3½. Postoffice address Fayetteville NC
5. Name or description of tract 1 lot & house off of the 9 acres of J P Lee 6. Containing ____ acres
7. Adjoining lands of J P Lee & others
8. Distance from nearest city or town, 1 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A. Yes 11. If not, give distance from such road. A. ____
12. Number of acres in cultivation - - - ____ 13. Value, $____
14. Number of acres in grass or pasture - ____ 15. Value, $____
16. Number of acres in waste land - - - ____ 17. Value, $____
18. Number of acres in timber - 1 - - 1st T 19. Value, $300
20. Number dwelling-houses - - - - - 1 21. Value, $500
22. Number storehouses - - - - - - - ____ 23. Value, $____
24. Number barns - - - - - - - - - ____ 25. Value, $____
26. Number other buildings - - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $800
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A.____ 30. If not, what was the actual value of the property as a whole? A. $____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.____
32. If yes, give best estimate of timber in thousand feet____ 33. Has timber right been sold and conveyed? A.____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $____ 36. Give amount of insurance on buildings, $____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $____
39. When did you acquire this tract of land? A.____ 40. If by purchase, what was consideration? A. $____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.____
42. Give cost of improvements made since purchase, $____ 43. Have you sold any part of it since purchase? A.____ 44. If yes, at what price per acre? A. $____ 45. Was part sold worth more or less per acre than balance of tract? A.____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A.____ 47. If yes, give the highest offer, $____

*STATE OF NORTH CAROLINA—County of*_____

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

_____

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

_____

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

~~239~~

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. L. Johnson 2. Postoffice address Fay. N.C.
3. Township Peoria's Mill 4. Age, if male, for poll tax 40
5. Race: White X, Indian ____, Negro ____

Claims Exemp X
Free Poll tax

INCOME

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 15
28. Watches and clocks No. 1 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 25
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 45
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

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

99. Give accurate description and location 1 house lot, Post of the Gilligan tract Laurel on Lincolnton Rd

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

101. Give accurate location and description_____

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

STATE OF NORTH CAROLINA—COUNTY OF Lincoln

I, M R Johnson, 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 R Johnson

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

E R 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)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

239 ~~240~~

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name M A Johnson 2. Postoffice address Lakedale

3. Township Pigeon 4. Age, if male, for poll tax 28

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

INCOME

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

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

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

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

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

9. When was last inventory taken? Date ____

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.__1__ Value, $ 50
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 . . . . . $ 50
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

99. Give accurate description and location_____

_____

_____

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

101. Give accurate location and description_____

_____

_____

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

_____

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

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

L. A. Johnson

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

F. Elmark

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

If so, give name of district Parks

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 W A Johnson 2. Postoffice address Jay

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

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

INCOME

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 55
28. Watches and clocks No. 1 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 10
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $ 10
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No. 1 Value, $ 35
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 2 Value, $ 5
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 40
53. Carriages . No.____ Value, $_____
54. Buggies . . No. 1 Value, $ 25
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No. 2 Value, $ 20
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 . . . . . $ 48
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 . . . . . $ 88

Brought forward (total pages 1 and 2) . . . . . $ 85

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 . . . . . $ 85

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 . . . . . $ 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?_____

101. Give accurate location and description_____

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

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, W A Johnson, 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 W A Johnson Agt.

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

E W Moore

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

240

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 Seven Mile
3. Name of owner Johnson Miss Rosa L. 4. Race white
5. Name or description of tract
6. Containing acres
7. Adjoining lands of Davis & others
8. Distance from nearest city or town 4 miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A 11. If not, give distance from such road. A
12. Number of acres in cultivation - - Not. 13. Value, $ 300
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, $ 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 - - - - - - - - - - - - - - - - $ 2300
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes. 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $ 1500
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 1918 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 350
42. Give cost of improvements made since purchase, $ 2000 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. D. Johnson, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

W. D. Johnson agt

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

F. H. Marsh J

Is this property located in any special tax district or distric None

If so, give name of district Creek ts?

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

Valuation by County Board of Appraisers, $ 2200

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 Pears Mill
3. Name of owner Johnson Mrs Rose L 4. Race White
5. Name or description of tract via Late
Real Co Home 6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town 4 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation - - 1 lot 13. Value, $ 100
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land - - ____ 17. Value, $ ____
18. Number of acres in timber - - - ____ 19. Value, $ ____
20. Number dwelling houses - - - - ____ 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 Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. ____ 40. If by purchase, what was consideration? A. $ ____
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A ____ 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, M. D. Johnson, 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. D. Johnson

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

L. A. Moore

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:

Valuation by County Board of Appraisers, $ 100

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

Final valuation, $ ____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

241

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 Johnson 2. Postoffice address Statesville N.C.
3. Township Oswers Mill 4. Age, if male, for poll tax 40
5. Race: White X, Indian ____, Negro ____

INCOME

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

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

ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

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

Total . . . . . $_____

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

Name	*Address*	*Amount*
Scott Bank		$40
_____		$_____
_____		$_____
_____		$_____

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 . . . . . $ 40

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 . . . . . $ 40

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, Lauch Johnson, 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.

Lauch Johnson

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

E. L. Hall

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

If so, give name of district Mill

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

Sold to W H Johnson for 2500
RF & T 7
Flag 242

"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 Raeford Mill
3. Name of owner Rankin A E & 4. Race White
5. Name or description of tract Wilmington Road
6. Containing 40 acres
7. Adjoining lands of Joe Brewington
8. Distance from nearest city or town 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 35 13. Value, $
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 5 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 I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A No
32. If yes, give best estimate of timber in thousand feet None 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. $ 25.00
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 12 years ago 40. If by purchase, what was consideration? A. $ 1300.00
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, $ 50.00 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 2000 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.*

C E Munden

C E Munden

Subscribed and sworn (or affirmed) to before me, this 15 *day of* Sept, *19*19

Notary Public

My Commission Expires Dec. 21, 1920

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: .....

Will be sure Have 4500
Four 4500
5000

Valuation by County Board of Appraisers, $ 4500

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

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name W. T. Johnson 2. Postoffice address Pay Roots
3. Township Stone Bluff 4. Age, if male, for poll tax 55
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, $ 100
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, $ 100
39. Household and kitchen furniture . . . . . Value, $ 300.
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 600
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 300

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No. 2 Value, $ 150
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. 1 Value, $ 300
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 . . . . . $ 300
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 . . . . . $ 758

Brought forward (total pages 1 and 2) . . . . . $ 750

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 . . . . . $ 750

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 . . . . . $ 750

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.

T. A. Johnson

Subscribed and sworn (or affirmed) to before me, this 8 day of October, 1920

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"

BLANK FOR LISTING LAND ACREAGE

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

1. County of Cum 2. Township Reeves Mills
3. Name of owner A. F. Jones, 4. Race White
3½. Postoffice address Greensboro
5. Name or description of tract Ayers Land
6. Containing 3 acres
7. Adjoining lands of
8. Distance from nearest city or town, ____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. ____ 11. If not, give distance from such road. A. ____
12. Number of acres in cultivation - - - ____ 13. Value, $____
14. Number of acres in grass or pasture - ____ 15. Value, $____
16. Number of acres in waste land - - - ____ 17. Value, $____
18. Number of acres in timber - - - - ____ 19. Value, $____
20. Number dwelling-houses - - - - - ____ 21. Value, $____
22. Number storehouses - - - - - - - ____ 23. Value, $____
24. Number barns - - - - - - - - - ____ 25. Value, $____
26. Number other buildings - - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - - $ 300
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. ____ 30. If not, what was the actual value of the property as a whole? A. $____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A. ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $____ 36. Give amount of insurance on buildings, $____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $____
39. When did you acquire this tract of land? A. ____ 40. If by purchase, what was consideration? A. $____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. ____
42. Give cost of improvements made since purchase, $____ 43. Have you sold any part of it since purchase? A. ____ 44. If yes, at what price per acre? A. $____ 45. Was part sold worth more or less per acre than balance of tract? A. ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. ____ 47. If yes, give the highest offer, $____

*STATE OF NORTH CAROLINA—County of*_____

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

_____

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

_____

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $_____

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 Cum: 2. Township Prevess Mill
3. Name of owner A. J. Jones 4. Race Colored
3½. Postoffice address Day
5. Name or description of tract One lots
Mo Station 6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town, near miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A. Yes 11. If not, give distance from such road. A. ____
12. Number of acres in cultivation - - - ____ 13. Value, $ 200
14. Number of acres in grass or pasture - ____ 15. Value, $ 600
16. Number of acres in waste land - - - ____ 17. Value, $ None
18. Number of acres in timber - - - - ____ 19. Value, $ 200
20. Number dwelling-houses - - - - - ____ 21. Value, $ ____
22. Number storehouses - - - - - - ____ 23. Value, $ None
24. Number barns - - - - - - - - ____ 25. Value, $ ____
26. Number other buildings - - - - - ____ 27. Value, $ ____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 1000
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. 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. 1919 40. If by purchase, what was consideration? A. $ 800
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. ____
42. Give cost of improvements made since purchase, $ 200 43. Have you sold any part of it since purchase? A. ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A. ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No 47. If yes, give the highest offer, $ ____

*STATE OF NORTH CAROLINA—County of*_____

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

a J Jones

Subscribed and sworn (or affirmed) to before me, this 21 *day of* June, *19*19

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $ 1100

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 X A. J. Jones 2. Postoffice address Fox, R 7

3. Township Stones Mill 4. Age, if male, for poll tax 48

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

INCOME

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

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

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

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

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

9. When was last inventory taken? Date ____

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . . No.____ Value, $_____
26. Organs . . No. 1 Value, $ 50
27. Sewing machines . No. 1 Value, $ 15
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 10
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 200
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 275
    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 Person

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

A. J. Jones

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

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

245

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name J. C. Jones 2. Postoffice address Loudon
3. Township Princess Mill 4. Age, if male, for poll tax 29
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
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, $ 30
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. 1 Value, $ 3
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 93
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 Lincoln

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

J. C. Jones

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

E. L. Stacy

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

If so, give name of district_____

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

_____

_____

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

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 Cass 2. Township Rocers Mill
3. Name of owner Miss. Allie B. Keeley 4. Race White
3½. Postoffice address Fay
5. Name or description of tract Farm & woods
6. Containing 119 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 - - - - - - - - - - - - - - - - - - $ 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 1, 1919? A. _____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. _____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

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

_____

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

_____

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $ 3000

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

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

"True Value in Money—Low Tax Rates"

FORM 13

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 Ray Lewis 2. Postoffice address Flat.
3. Township Pleasant Hill 4. Age, if male, for poll tax 33
5. Race: White 1, Indian ____, Negro ____

INCOME

6. If married, or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____. What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____. What was the amount of such excess? Answer $____

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

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

ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

99. Give accurate description and location_____

_____

_____

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

101. Give accurate location and description_____

_____

_____

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

_____

STATE OF NORTH CAROLINA—COUNTY OF_____

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

_____

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

_____

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

If so, give name of district_____

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

_____

_____

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland. 2. Township Peace River
3. Name of owner Kindley W. C. Trust 4. Race Colored
5. Name or description of tract Farm Land
6. Containing 220 acres
7. Adjoining lands of H. L. Corbett et al
8. Distance from nearest city or town 5 miles. 9. Name of city or town Fay.
10. Does it adjoin improved graded road? A. 11. If not, give distance from such road. A.
12. Number of acres in cultivation 13. Value, $
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber 220 19. Value, $ 1000
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. 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. 1907 40. If by purchase, what was consideration? A. $ 1000 — 1907
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. No
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, W. A. Rudisill, 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. A. Rudisill

Subscribed and sworn (or affirmed) to before me, this 1 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, $ 2200

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"

249

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 Fannie King 2. Postoffice address Lawndale

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

5. Race: White X, Indian, Negro

INCOME

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

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

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

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

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

9. When was last inventory taken? Date No

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No. 1 Value, $ 40
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, $ 60
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No. 1 Value, $ 75
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 75
40. Library and scientific instruments . . . . . Value, $ _____
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.____ 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) . . . . . $ 100
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 100
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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 . . . . . $ 100

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 100

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

99. Give accurate description and location_____

_____

_____

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

101. Give accurate location and description_____

_____

_____

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

_____

STATE OF NORTH CAROLINA—COUNTY OF Person

I, Mrs Fannie Reese, 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 Fannie Reese

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

E R Hall

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

If so, give name of district WMP

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 J. C. King 2. Postoffice address Landale

3. Township Pleasant Mills 4. Age, if male, for poll tax 21

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

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____ 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.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

99. Give accurate description and location_____

_____

_____

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

101. Give accurate location and description_____

_____

_____

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

_____

STATE OF NORTH CAROLINA—COUNTY OF Lenoir

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

F. C. King

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

E. L. Tate

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

If so, give name of district Pink Hill

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

_____

_____

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

N. S. Kirkpatrick

"True Value in Money—Low Tax Rates"

251

BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland. 2. Township Pearce Mill
3. Name of owner C. H. Sandrock Dr. J. V. Hollingsworth 4. Race
5. Name or description of tract (Higgins)
6. Containing 585 acres
7. Adjoining lands of
8. Distance from nearest city or town 4 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 200 13. Value, $ 10,000
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 385 19. Value, $ 5000
20. Number dwelling houses 1 21. Value, $ 1500
22. Number storehouses 1 ✓ 23. Value, $ 700
24. Number barns 25. Value, $ 300
26. Number other buildings 10 27. Value, $ 1000
28. Total value of land and all improvements $ 18,000 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. 1913 40. If by purchase, what was consideration? A. $ 12,000 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.
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. $ Rent 4,000 00 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, C. H. Lawrence, 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, $ 10000

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 N. D. Kirkpatrick 2. Postoffice address Sayretteville

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

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

INCOME

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

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____ 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. 1	Value, $ 20	28. Watches and clocks	No. 2	Value, $ 35
20. Reapers	No. 1	Value, $ 75	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. 1	Value, $ 300	32. Guns, pistols, etc.	No. 1	Value, $ 1
24. Wagons	No. 2	Value, $ 75	33. Talking machines	No. ____	Value, $ ____
25. Carts	No. ____	Value, $ ____	34. Pianos	No. ____	Value, $ ____
26. Organs	No. 1	Value, $ 25	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, $ 15
39. Household and kitchen furniture . . . . . Value, $ 300
40. Library and scientific instruments . . . . . Value, $ ____
41. Total items 19 to 40, inclusive . . . . . $ 841
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 541

ALL OTHER PERSONAL PROPERTY

43. Horses	No. ____	Value, $ ____	47. Hogs	No. 5	Value, $ 100
44. Mules	No. 4	Value, $ 100	48. Cattle	No. 50	Value, $ 1000
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) . . . . . $ 1100

53. Carriages	No. ____	Value, $ ____	61. Fire-proof safes	No. ____	Value, $ ____
54. Buggies	No. ____	Value, $ ____	62. Typewriting machines	No. ____	Value, $ ____
55. Automobiles	No. 2	Value, $ 700	63. Adding machines	No. ____	Value, $ ____
56. Motor trucks	No. 1	Value, $ 300	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 . . . . . $ 1000
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 . . . . . $ 2941

Brought forward (total pages 1 and 2) . . . . . $ 2641

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*
		$
		$ 2000
		$
		$
		$
		$
		$
		$
		$
		$
Total		$ 2000

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) . . . . . $ 2000

Brought forward, total pages 1 and 2 . . . . . $ 2941

Brought forward, total items 84 to 90, inclusive . . . . . $ 2000

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 . . . . . $ 2000

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 . . . . . $ 2000

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 . . . . . $ 941

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

99. Give accurate description and location Andy Sandwich Virginia Place.

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, H S Kirkpatrick, 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 S Kirkpatrick

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)

Eddie Kivett

252

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland 2. Township Pearces Mill
3. Name of owner ~~John~~ Kivett 4. Race white
3½. Postoffice address Fayetteville N C
5. Name or description of tract one Res + lot bought of J P Lee
6. Containing _____ acres
7. Adjoining lands of J P Lee +
8. Distance from nearest city or town, 1 miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A. yes 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - 1 lot _____ 19. Value, $ 250
20. Number dwelling-houses - - - - - 1 _____ 21. Value, $ 400
22. Number storehouses - - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 650
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. _____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. _____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

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

_____

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

_____

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $ 7 50

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"

~~253~~

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 Eddie Rivette 2. Postoffice address Jay

3. Township P 332 4. Age, if male, for poll tax 18

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

INCOME

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

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

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

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

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

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, $ 300
56. Motor trucks No.____ Value, $_____
57. Bicycles . No. 1 Value, $ 25
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 . . . . . $ 325
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 . . . . . $ 325

Brought forward (total pages 1 and 2) . . . . . $ 3325

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 . . . . . $ 325

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 . . . . . $ 325

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

99. Give accurate description and location 1 house & lot part of Ridgeputt East

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 S. Rivett, 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 S. Rivett agt

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

T. A. Mook

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

If so, give name of district Fire

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

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

253

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. H. Howell 2. Postoffice address Ivy

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

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

INCOME

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

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

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

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

8. What is the amount of capital and surplus invested in business? $ 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, $_____
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. 1 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 200
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 230
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

99. Give accurate description and location_____

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

101. Give accurate location and description_____

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

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, J. H. Hewett, 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. H. Hewett

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

E. A. McIntosh

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

If so, give name of district P.S.D.

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

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

254

BLANK FOR LISTING LAND ACREAGE

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

1. County of Cass 2. Township Pearcemul
3. Name of owner Mary K Bang 4. Race White
3½. Postoffice address
5. Name or description of tract 4 V 6 Rg
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 $ 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. 1919 40. If by purchase, what was consideration? A. $ 150
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No 47. If yes, give the highest offer, $

*STATE OF NORTH CAROLINA—County of*_____

*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.*

Max Keaney

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

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:_____

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

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

1. County of Coos 2. Township Pearcy Tract
3. Name of owner Mark Kleaves 4. Race White
3½. Postoffice address Fairfield, Ayer Brook
5. Name or description of tract 6 Acres, Ayer Brook
6. Containing 6 acres
7. Adjoining lands of
8. Distance from nearest city or town, ____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. ____ 11. If not, give distance from such road. A. ____
12. Number of acres in cultivation - - - ____ 13. Value, $____
14. Number of acres in grass or pasture - ____ 15. Value, $____
16. Number of acres in waste land - - - ____ 17. Value, $____
18. Number of acres in timber - - - - ____ 19. Value, $____
20. Number dwelling-houses - - - - - ____ 21. Value, $____
22. Number storehouses - - - - - - - ____ 23. Value, $____
24. Number barns - - - - - - - - - ____ 25. Value, $____
26. Number other buildings - - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - - $ 200
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. 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. 1919 40. If by purchase, what was consideration? A. $ 200
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. ____
42. Give cost of improvements made since purchase, $____ 43. Have you sold any part of it since purchase? A. ____ 44. If yes, at what price per acre? A. $____ 45. Was part sold worth more or less per acre than balance of tract? A. ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No 47. If yes, give the highest offer, $____

*STATE OF NORTH CAROLINA—County of*_____

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

Max Kearns

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

Jack Gash

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 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 Crow 2. Township Porcupine Hill
3. Name of owner Mary Kleong, 4. Race White
3½. Postoffice address Fay
5. Name or description of tract Sand Hill
6. Containing 60 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 1, 1919? A. 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 40. If by purchase, what was consideration? A. $
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. 47. If yes, give the highest offer, $

*STATE OF NORTH CAROLINA—County of*_____

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

_____

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

_____

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $ 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, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner J. A. Pratt 4. Race White
5. Name or description of tract Cameron Ave Res
6. Containing ____ acres
7. Adjoining lands of A. H. Cannaday
8. Distance from nearest city or town ½ miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation 1 lot 13. Value, $ 200
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ ____
18. Number of acres in timber ____ 19. Value, $ ____
20. Number dwelling houses 1 21. Value, $ 800
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 1000
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 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, J. A. Pruitt, 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. Pruitt

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

L. W. Monk

Is this property located in any special tax district or district

If so, give name of district ts?

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

Valuation by County Board of Appraisers, $ 1000.

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

Final valuation, $

Knott J A.

"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 Pierces Mills
3. Name of owner Knott J A 4. Race White
5. Name or description of tract
6. Containing 1 lot acres
7. Adjoining lands of Downing & Davis Jay
8. Distance from nearest city or town ½ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. yes 11. If not, give distance from such road. A.
12. Number of acres in cultivation - - - 13. Value, $
14. Number of acres in grass or pasture 1 lot 15. Value, $
16. Number of acres in ~~waste land~~ - - 17. Value, $ 200
18. Number of acres in timber - - - 19. Value, $
20. Number dwelling houses - - - - 21. Value, $
22. Number storehouses - - - - - - 23. Value, $
24. Number barns - - - - - - - - - 25. Value, $
26. Number other buildings - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 200
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. Yes, 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, J. A. Nott, 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. Knott

Subscribed and sworn (or affirmed) to before me, this 1 3 day of Sept, 19 19.

L. W. Monk

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, $ 2.00

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. Knott 2. Postoffice address Foy, N.C.
3. Township Francis Mill 4. Age, if male, for poll tax 42
5. Race: White X, Indian ____, Negro ____

INCOME

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers	No.____ Value, $____	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.____ Value, $ 30
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, $ 300
40. Library and scientific instruments . . . . . Value, $____
41. Total items 19 to 40, inclusive . . . . . $ 350
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, $____	47. Hogs	No. 2 Value, $ 25
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) . . . . . $ 25

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) . . . . . $ 75

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

SOLVENT CREDITS

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

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

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

Total . . . . . $----------

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

Name	*Address*	*Amount*
North Brunswick	Hay	$ 150
		$----------
		$----------
		$----------

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 . . . . . $ 150

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 . . . . . $ 150

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 . . . . . $ 225

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

99. Give accurate description and location_____

_____

_____

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

101. Give accurate location and description_____

_____

_____

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

_____

STATE OF NORTH CAROLINA—COUNTY OF Lincoln

I, J. A. Knox, 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. Knox

Subscribed and sworn (or affirmed) to before me, this 22 day of March, 1920

E. L. Rhyne

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"

256

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 G L Knowles 2. Postoffice address Jas
3. Township [illegible] 4. Age, if male, for poll tax 36
5. Race: White X, Indian ____, Negro ____

INCOME

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 10
28. Watches and clocks No.____ 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. 1 Value, $ 50
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 150
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 210
    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"

257

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. E. Rohm 2. Postoffice address Loudell

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

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

INCOME

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

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

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

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

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

9. When was last inventory taken? Date No

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 25
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No. 1 Value, $ 40
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, $ 45
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 110
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 3 Value, $ 60
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 . . . . . $ 60

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 60

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

99. Give accurate description and location

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

101. Give accurate location and description

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

STATE OF NORTH CAROLINA—COUNTY OF Lenoir

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

W. E. Johnson

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

E. L. Sheets

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

If so, give name of district

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

258

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 Koonce 2. Postoffice address Jay

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

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

INCOME

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
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, $_____
27. Sewing machines . No.1 Value, $~~5~~
28. Watches and clocks No.1 Value, $23
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $~~7~~
33. Talking machines . No.1 Value, $~~8~~
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 . . . . . $~~138~~
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

99. Give accurate description and location

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

101. Give accurate location and description

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

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

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

J. D. Rooney

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

J. A. Shaw

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

If so, give name of district M. N. S.

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

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

259

BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Hart, J. W. 4. Race White
5. Name or description of tract lots 8 lots - 6. Containing ____ acres
7. Adjoining lands of A & R, R R
8. Distance from nearest city or town ½ miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A Yes. 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $ ____
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ ____
18. Number of acres ~~in timber~~ 8 lots 19. Value, $ 25-00
20. Number dwelling houses 1 21. Value, $ 230-0
22. Number storehouses 1 23. Value, $ 15-0
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 5000
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. $ 5000
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, $ 2500
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 432
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. 15 Aug 40. If by purchase, what was consideration? A. $ 165-0
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, $ 1500 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, $ 5000

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.

F. W. Scott

Subscribed and sworn (or affirmed) to before me, this _____ day of_____, 19____

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

If so, give name of district_____ts? Drainage Dist. No. 1

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

Valuation by County Board of Appraisers, $ None

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

Final valuation, $_____

"True Value in Money—Low Tax Rates"

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BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Lafayette Mfg Co 4. Race White
5. Name or description of tract
6. Containing 9½ acres
7. Adjoining lands of E A Poe [illegible]
8. Distance from nearest city or town ½ miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 1 lot 13. Value, $ 2500
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 Mill Houses 21. Value, $ 2500
22. Number storehouses 23. Value, $
24. Number barns 25. Value, $
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 5000
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 1917 40. If by purchase, what was consideration? A. $ 1500
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 2000
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

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

L. N. Whittle

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

F. A. Sears L.

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

If so, give name of district Mr Hill ts?

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

Phone to from

Valuation by County Board of Appraisers, $ 10,000

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 Lafayette Mfg. Co. 2. Postoffice address Fayetteville, N.C.
3. Township Pierce Mill 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. $4,000.00
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.) $6,000.00
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 $6,000.00

Brought forward . . . . . $ 6,000.

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, $ 400.
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No. 1 Value, $ 100.
62. Typewriting machines No. 1 Value, $ 50.
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 . . . . . $ 100.
81. Total value items 53 to 80, inclusive . . . . . $ 650.
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 . . . . . $ 6,650.

Brought forward (total pages 1 and 2) . . . . . $ 6,650

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

SOLVENT CREDITS

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

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

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

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

Name	*Address*	*Amount*
National Bank of Fayetteville, NC		$ 1500.
		$
		$
		$
Total		$ 1500.

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		$ 1500

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) . . . . . $ 1500.

Brought forward, total pages 1 and 2 . . . . . $ 6,650

Brought forward, total items 84 to 90, inclusive . . . . . $ 1500

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 . . . . . $ 1500

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 . . . . . $ 6,650

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

L. N. Whitted—Gen-Treas

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

L. A. Marsh

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

If so, give name of district M. S. D. Choice

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"

261

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name R G Lambert 2. Postoffice address Fair Bluff
3. Township Pireeville 4. Age, if male, for poll tax 28
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, $ 10
28. Watches and clocks No. 1 Value, $ 5
29. Arms for muster . . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 10
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 100
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.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 2 Value, $ 20
48. Cattle . . . . . No.____ Value, $_____
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) . . . . . $_____

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*
Bob Brown	Ch	$ 50
_____		$_____
_____		$_____
_____		$_____
Total		$ 50

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) . . . . . $ 50

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 70

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.

R F Lambert

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

Jas

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $_____

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"

262

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 Austin Layton 2. Postoffice address Hay. NC
3. Township Gloucester Mine 4. Age, if male, for poll tax 21
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____ 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____ 1920
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. None If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Lenoir

I, Burton Layton, 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.

Burton Layton

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

E. L. Hare

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"

263

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name J. C. Loyton 2. Postoffice address Troy, N. C.
3. Township Morris Mill 4. Age, if male, for poll tax 59
5. Race: White X, Indian ____, Negro ____

INCOME

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

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

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

8. What is the amount of capital and surplus invested in business? $____
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. 1 Value, $ 40
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 150
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 190
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, $ 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) . . . . . $_____

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?

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 Person

I, J. E. Clayton, 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. E. Clayton

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

E. K. Hoge

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

If so, give name of district Roads

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)

Acw

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

264

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 Chas I Lee 2. Postoffice address Lake Park.
3. Township Pleasant Hill 4. Age, if male, for poll tax 60
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, $ 25
25. Carts . . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 75
28. Watches and clocks No. 1 Value, $ 1
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics No.____ Value, $ ~~450~~ 50
31. Provisions of all kinds . . Value, $ 5
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, $_____ 25
39. Household and kitchen furniture . . . . . Value, $_____ 150
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ ~~200~~ 431
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 200

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No. 1 Value, $ 100
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 6 Value, $ 50
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 . . . . . $ 350

Brought forward (total pages 1 and 2) . . . . . $ 350

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*
Lot Bank		$ 150
----------		$----------
----------		$----------
----------		$----------
Total		$ 150

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) . . . . . $ 150

Brought forward, total pages 1 and 2 . . . . . $ 350

Brought forward, total items 84 to 90, inclusive . . . . . $ 150

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.

_____

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

Lakeside,

"True Value in Money—Low Tax Rates"

265

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 ----------
3. Name of owner Lee, Mrs. Josephine 4. Race White
5. Name or description of tract Lee Jr. Lee land
6. Containing 9 acres
7. Adjoining lands of J. B. Manus & Vicby Mill Land
8. Distance from nearest city or town 2½ miles. 9. Name of city or town Fay.
10. Does it adjoin improved graded road? A yes 11. If not, give distance from such road. A ----------
12. Number of acres in cultivation - - ---------- 13. Value, $----------
14. Number of acres in grass or pasture ---------- 15. Value, $----------
16. Number of acres in waste land - - ---------- 17. Value, $----------
18. Number of acres ~~in timber~~ Lot 2A - ---------- 19. Value, $300
20. Number dwelling houses - - - - 1 21. Value, $700
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, $700
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. 12 years 40. If by purchase, what was consideration? A. $200
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A----------
42. Give cost of improvements made since purchase, $---------- 43. Have you sold any part of it since purchase? A---------- 44. If yes, at what price per acre? A. $---------- 45. Was part sold worth more or less per acre than balance of tract? A---------- 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A yes 47. If yes, give the highest offer, $1000

STATE OF NORTH CAROLINA—County of Cumberland.

I, Josephine M Lee, 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.

Josephine M Lee

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

C A Hasenmil

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

If so, give name of district ts? Town & C

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

Phone by 12 noon

Valuation by County Board of Appraisers, $ 1250

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 accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumi 2. Township Prairie Mill
3. Name of owner J. P. Lee 4. Race White
3½. Postoffice address Day
5. Name or description of tract C. G. Hedgpeth land
6. Containing 9 acres
7. Adjoining lands of 6 acres of these lots have been sold off (3) thereon on same & deducted from original amt
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, $____ 1500
26. Number other buildings - - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ ~~4400~~
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:_____

This Property has been sold & put in to the former owners & deducted from this amt

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"

267

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name J M Lee 2. Postoffice address Fay. N.C.
3. Township Thomas Mill 4. Age, if male, for poll tax 42
5. Race: White X, Indian ____, Negro ____

INCOME

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . . No.____ Value, $_____
24. Wagons . . No. 1 Value, $ 10
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 20
28. Watches and clocks No. 1 Value, $ 2
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No. 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 . . . . . $ 282
    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.____ 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) . . . . . $ 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 . . . . . $_____

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?

99. Give accurate description and location

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

101. Give accurate location and description

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

STATE OF NORTH CAROLINA—COUNTY OF Lenoir

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

J. D. Lee

Subscribed and sworn (or affirmed) to before me, this 24 day of March, 1920

E. L. Hall

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

If so, give name of district Kinston

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"

268

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 Leslie 2. Postoffice address For. R7
3. Township Georges Mill 4. Age, if male, for poll tax 70
5. Race: White X, Indian ____, Negro ____

INCOME

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No. 1 Value, $ 10
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 . . . . . $ 10
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. 1 Value, $ 300
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 . . . . . $ 300
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 . . . . . $ 450

Brought forward (total pages 1 and 2) . . . . . $ 450

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*
Nash Bank		$ 400
		$
		$
		$
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 the hands of commission merchants or agents, in or out of the 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 . . . . . $ 450

Brought forward, total items 84 to 90, inclusive . . . . . $ 400

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 . . . . . $ 400

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 . . . . . $ 850

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

99. Give accurate description and location_____ 720

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, Alex Lasley, 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 Lasley

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

E L Hood

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

269

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 E. A. Leslie 2. Postoffice address Lake Jay

3. Township Clear Mt. 4. Age, if male, for poll tax 21 +

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

INCOME

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

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

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

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

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

9. When was last inventory taken? Date ____

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

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

ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

99. Give accurate description and location_____

_____

_____

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

101. Give accurate location and description_____

_____

_____

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

_____

STATE OF NORTH CAROLINA—COUNTY OF P. D. Leslie Caswell

I, P. D. Leslie, 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.

P. D. Leslie

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

J. A. Moore

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

If so, give name of district_____

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

_____

_____

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

Sold to Thos Lewis

"True Value in Money—Low Tax Rates"

270

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 Cuming 2. Township Rancho Mill
3. Name of owner Mrs. John Nietchew 4. Race White
3½. Postoffice address Sold Thos Lewis
5. Name or description of tract One lot
6. Containing _____ acres
7. Adjoining lands of _____
8. Distance from nearest city or town, _____ miles. 9. Name of city or town _____
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ ~~825~~
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:_____

Part this to Theo Lewis

Valuation by County Board of Appraisers, $ 400

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

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

271

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 T. B. Lewis 2. Postoffice address Jay

3. Township Pea Ridge 4. Age, if male, for poll tax 32

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

INCOME

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

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

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

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

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

9. When was last inventory taken? Date ____

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No. 1 Value, $ 10
27. Sewing machines . No. 1 Value, $ 10
28. Watches and clocks No. 1 Value, $ 2
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 3
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 25
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 49
    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 . . . . . No $_____

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

99. Give accurate description and location

No

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

101. Give accurate location and description

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

STATE OF NORTH CAROLINA—COUNTY OF Columbus

I, J. L. Lewis, 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. Lewis

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

L. A. Marsh

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

If so, give name of district

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

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

272

BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Lilly H W 4. Race White
5. Name or description of tract J A Pratt land
7 Vacant Manual Twp 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 $ 250
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, H. D. Kelly, 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.

H. D. Kelly

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

Is this property located in any special tax district or district

If so, give name of district ts?

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

Valuation by County Board of Appraisers, $ 250

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"

273

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 T. T. Lilly Est 2. Postoffice address Lakedale

3. Township Pierces Mill 4. Age, if male, for poll tax V 6

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

INCOME

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

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

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

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

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

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, $ 75
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.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 100
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 185
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No. 1 Value, $ 75
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) . . . . . $ 75

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 . . . . . $ 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, E R Lilly Jr, 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 R Lilly Jr

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

E R Hall

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

If so, give name of district

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

274

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name W L Lockamy 2. Postoffice address Fay N C

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

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

INCOME

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

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

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

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

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

9. When was last inventory taken? Date ____ No

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 10
28. Watches and clocks No. 1 Value, $ 1
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 75
31. Provisions of all kinds . . . Value, $ 60
32. Guns, pistols, etc. . No. 2 Value, $ 1 25
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 . . . . . $ 261
    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) . . . . . $ 100
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 . . . . . $ 100

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 100

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

99. Give accurate description and location

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

101. Give accurate location and description

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

STATE OF NORTH CAROLINA—COUNTY OF Lincoln

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

C. L. Lackey

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

E. L. Hoss

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

If so, give name of district None

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

Lakeside Sold to W. L. Gafney

"True Value in Money—Low Tax Rates"

275

BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland. 2. Township Frances Mill
3. Name of owner ~~Wallace J. W~~ 4. Race White
5. Name or description of tract W. Camden Road
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, $ 175
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 ____ $ 175
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, $ 200

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"

276

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. A. Lowery 2. Postoffice address Hays, Mt
3. Township Thomas Mill 4. Age, if male, for poll tax 28
5. Race: White X, Indian ____, Negro ____

INCOME

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 10
28. Watches and clocks No. 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, $ 75
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 87
    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*
Lort Row		$285
		$_____
		$_____
		$_____
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 Lenoir

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

L. D. Loroy

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

E. R. Hall

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

If so, give name of district Dist. #1

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"

277

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name W M Lowry 2. Postoffice address Jay

3. Township P. Div. 4. Age, if male, for poll tax 37

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

INCOME

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No._____ Value, $_____
20. Reapers . No._____ Value, $_____
21. Threshers . No._____ Value, $_____
22. Binders . . No._____ Value, $_____
23. Tractors . No._____ Value, $_____
24. Wagons . . No._____ Value, $_____
25. Carts . . . No._____ Value, $_____
26. Organs . . No._____ Value, $_____
27. Sewing machines . No. 1 Value, $ 10
28. Watches and clocks No. 1 Value, $ 20
29. Arms for muster . No._____ Value, $_____
30. Tools of mechanics No._____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No._____ 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 . . . . . $_____
    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, $ 20
48. Cattle . . . . . No._____ Value, $_____
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?_____

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

W. D. Savory

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

J. A. Monk

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

"True Value in Money—Low Tax Rates"

278

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 Flowers Mill
3. Name of owner Mallay W B 4. Race White
5. Name or description of tract Farm and land
6. Containing 10 acres
7. Adjoining lands of W G Clark
8. Distance from nearest city or town 3 miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A —
12. Number of acres in cultivation - 10 13. Value, $ 25 per acre
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 - - - - - - 0 23. Value, $ —
24. Number barns - - - - - - - - 0 25. Value, $ —
26. Number other buildings - - - - 0 27. Value, $ —
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 250
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. $ I bought it for $200 in 1918
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A none
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. $ Nothing
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ —
39. When did you acquire this tract of land? A. 1918 40. If by purchase, what was consideration? A. $ 200
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 It was sold to highest bidder under foreclosure for $120 I raised the bid
42. Give cost of improvements made since purchase, $ none 43. Have you sold any part of it since purchase? A No 44. If yes, at what price per acre? A. $ — 45. Was part sold worth more or less per acre than balance of tract? A — 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ —

STATE OF NORTH CAROLINA—County of Cumberland.

I, W. B. Mallory, 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. B. Mallory

Subscribed and sworn (or affirmed) to before me, this 13 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:

Dwl 250

Valuation by County Board of Appraisers, $ 250

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

Final valuation, $

Lakeside

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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 accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Parces Mill
3. Name of owner Maness C E 4. Race White
5. Name or description of tract Bes Wire Rd
6. Containing 1/4 acres
7. Adjoining lands of I B Maness & others
8. Distance from nearest city or town 3 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 1/ 13. Value, $ 50
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 1 21. Value, $ 400
22. Number storehouses 23. Value, $
24. Number barns 25. Value, $
26. Number other buildings 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 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 no 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $ 200
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 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. 1917 40. If by purchase, what was consideration? A. $ 250
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 none
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, C. C. Mansell, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

C. C. Mansell

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

E. Edmonds

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, $ 750.00

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 E Moness 2. Postoffice address Lakedale NC

3. Township P Jn 4. Age, if male, for poll tax 31

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

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer yes What was the amount of such excess? $ 53

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.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $ 75
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, $ 150
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 . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 1 Value, $ 15
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No. 1 Value, $ 5
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 30
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) . . . . . $ 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 2
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

C. C. Manese

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

J. A. Marsh

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

If so, give name of district M. S. D.

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

"True Value in Money—Low Tax Rates" 280

BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland. 2. Township Frances Mill
3. Name of owner Reaves, J. P., 4. Race White
5. Name or description of tract Res
6. Containing 1 1/2 acres
7. Adjoining lands of Victory Mills & others
8. Distance from nearest city or town 3 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A. No 11. If not, give distance from such road. A. 100 ft
12. Number of acres in cultivation 1 lot 13. Value, $ 200
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 1 21. Value, $ 600
22. Number storehouses 23. Value, $
24. Number barns 1 25. Value, $ 30
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 830
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. 1906 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. 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. 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, S. B. Maness, 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.

S. B. Maness

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

T. A. Mauney

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

If so, give name of district Morgan Hill ts?

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

Home for 1 yr

Valuation by County Board of Appraisers, $ 1,000

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

Final valuation, $.....

Lakebeds

"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 Rances Mill
3. Name of owner Reaves, J. B. 4. Race White
5. Name or description of tract Sandy River
6. Containing 68 acres
7. Adjoining lands of Southrock Heirs
8. Distance from nearest city or town 4 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 12 13. Value, $ 300
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 20 17. Value, $ 200
18. Number of acres ~~in timber~~ woods 36 19. Value, $ 1830
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 $ 2330
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 none 33. Has timber right been sold and conveyed? A no 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $ none
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
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. 1906 40. If by purchase, what was consideration? A. $ 2163.00
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
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. L. Maness, 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.

S Bmcneld

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

L. L. Maness

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

If so, give name of district Murray Hill Is?

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

Valuation by County Board of Appraisers, $ 2330

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 Pearce Mill
3. Name of owner Maness J P 4. Race White
5. Name or description of tract
6. Containing 74 acres
7. Adjoining lands of Geo Hall's & Thos
8. Distance from nearest city or town 3 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A No 11. If not, give distance from such road. A 1/2 mi
12. Number of acres in cultivation - 1 lot 13. Value, $ 50
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land - - 17. Value, $
18. Number of acres in timber - - - 19. Value, $
20. Number dwelling houses - - - - 21. Value, $
22. Number storehouses - - - - - - 23. Value, $
24. Number barns - - - - - - - - - 25. Value, $
26. Number other buildings - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 50
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, E B Maness, 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 B Maness

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

J A Marsh

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

If so, give name of district Massy Hill ts?

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

Valuation by County Board of Appraisers, $50

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

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name J. B. Maness 2. Postoffice address Lakedale NC
3. Township P M 4. Age, if male, for poll tax 65
5. Race: White X, Indian ____, Negro ____

INCOME

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No. 1 Value, $ 40
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 5
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, $ 25
32. Guns, pistols, etc. . No. 1 Value, $ 2
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $ 5
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 129
    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, $ 115
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) . . . . . $ 115
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 . . . . . $ 115

Brought forward (total pages 1 and 2) . . . . . $ 115

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 . . . . . $ 115

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 . . . . . $ 115

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

99. Give accurate description and location Lacks on Dandy Run 1 farm

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

101. Give accurate location and description

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

STATE OF NORTH CAROLINA—COUNTY OF Columbus

I, J. B. Maness, 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. B. Maness

Subscribed and sworn (or affirmed) to before me, this 24 day of March, 1920

F. A. Mauk

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

If so, give name of district M. C. D.

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

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

1. County of Cum. 2. Township Prairie Mine
3. Name of owner W. W. Meaness, Est 4. Race Colored
3½. Postoffice address
5. Name or description of tract One Cow
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 $ 55-0
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A.
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 40. If by purchase, what was consideration? A. $
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A.
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A. 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A. 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. 47. If yes, give the highest offer, $

*STATE OF NORTH CAROLINA—County of*_____

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

_____

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

_____

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $ 750

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, 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 Crook 2. Township Pearces Mill
3. Name of owner Marsh H E 4. Race White
3½. Postoffice address Farnsworth R No 5
5. Name or description of tract Robinson Burns
6. Containing 140 acres
7. Adjoining lands of Dug Williston & Sh
8. Distance from nearest city or town, 2 miles. 9. Name of city or town Far
10. Does it adjoin improved graded road? A. yes 11. If not, give distance from such road. A.
12. Number of acres in cultivation 100 13. Value, $ 5000
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 40 17. Value, $ 400
18. Number of acres in timber 19. Value, $
20. Number dwelling-houses 1 21. Value, $ 1000
22. Number storehouses 23. Value, $
24. Number barns 2 25. Value, $ 100
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 6500
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, $ 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. $ 280 2800
39. When did you acquire this tract of land? A. 1901 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. 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, $

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STATE OF NORTH CAROLINA—County of Cumb

I, H. H. Mast, 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.

H. H. Mast

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

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

If so, give name of district

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

Valuation by County Board of Appraisers, $ 8000

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"

283

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. L. Matthews 2. Postoffice address Fay. N. C.
3. Township Horace's Mill 4. Age, if male, for poll tax 47
5. Race: White X, Indian ____, Negro ____

INCOME

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

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

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

8. What is the amount of capital and surplus invested in business? $____
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, $250
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 . . . . . $_____

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, $15
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) $400
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive $415
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) . . . . . $ 4 1 5

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 . . . . . $ 415

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 . . . . . $ 415

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 Person

I, J. L. Mathews, 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. Mathews

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

L. L. Hall

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

If so, give name of district Mill

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

_____

_____

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

284

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. G. Mathews 2. Postoffice address Fay N C

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

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

INCOME

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

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

L S Matthews

Subscribed and sworn (or affirmed) to before me, this 14 day of March, 19 20

C A Hall

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

If so, give name of district_____

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

_____

_____

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

285

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name W A Matthews 2. Postoffice address Jay
3. Township Pl M 4. Age, if male, for poll tax 53
5. Race: White X, Indian ____, Negro ____

INCOME

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No. 1 Value, $ 1
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No. 1 Value, $ 10
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.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 5 Value, $ 15
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 15
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 . . . . . $ 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*
The National		$ 500
		$----------
		$----------
		$----------
Total		$ 500

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

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

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

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

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

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

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

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

Carried forward (total items 84 to 90, inclusive) . . . . . $ 500

Brought forward, total pages 1 and 2 . . . . . $ 15

Brought forward, total items 84 to 90, inclusive . . . . . $ 500

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 . . . . . $ 500

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 . . . . . $ 515

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, M A Matthews, 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 A Matthews x

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

E A Marsh

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

If so, give name of district M N S

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

Bought from S. G. Ayers -

"True Value in Money—Low Tax Rates"

286

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 Beaver Mill
3. Name of owner Melvin A. F. 4. Race White
5. Name or description of tract Ayers Lots -

6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town ____ miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $ ____
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land ____ 17. Value, $ ____
18. Number of acres ~~in timber~~ Lot 90 X 300 19. Value, $ 200
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. 1919 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 ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No. 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

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

A. T. Melvin

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

C. E. Hamm

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

If so, give name of district? Pearce Mill

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

Valuation by County Board of Appraisers, $ 200.00

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

Final valuation, $ ____

Bought from S. G. Ayers -

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Melvin A. J. 4. Race W Pub
5. Name or description of tract Ayers Late - 5 lots -
6. Containing ..... acres
7. Adjoining lands of .....
8. Distance from nearest city or town ..... miles. 9. Name of city or town .....
10. Does it adjoin improved graded road? A ..... 11. If not, give distance from such road. A .....
12. Number of acres in cultivation ..... 13. Value, $.....
14. Number of acres in grass or pasture ..... 15. Value, $.....
16. Number of acres in waste land ..... 17. Value, $.....
18. Number of acres ~~in timber~~ 5 - ..... 19. Value, $ 200
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. 1919 40. If by purchase, what was consideration? A. $ 200
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A .....
42. Give cost of improvements made since purchase, $..... 43. Have you sold any part of it since purchase? A ..... 44. If yes, at what price per acre? A. $ ..... 45. Was part sold worth more or less per acre than balance of tract? A ..... 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No. 47. If yes, give the highest offer, $.....

STATE OF NORTH CAROLINA—County of Cumberland.

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

A F Melvin

Subscribed and sworn (or affirmed) to before me, this 2 *day of* July *, 19*19

E Bacon

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

If so, give name of district Pearces Mill ts?

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

Valuation by County Board of Appraisers, $ 200

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

Final valuation, $.....

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

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1. County of Cumberland. 2. Township Pleasant Mills
3. Name of owner Melvin G. F. 4. Race White
5. Name or description of tract 5 Va near Store
6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town 2 3/4 miles. 9. Name of city or town Fayette
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $____
14. Number of acres in grass or pasture ____ 15. Value, $____
16. Number of acres in waste land ____ 17. Value, $____
18. Number of acres ~~in timber~~ 5 Lots 60 X 150 19. Value, $300
20. Number dwelling houses ____ 21. Value, $____
22. Number storehouses ____ 23. Value, $____
24. Number barns ____ 25. Value, $____
26. Number other buildings ____ 27. Value, $____
28. Total value of land and all improvements $300
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A 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. 1919 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 No. 47. If yes, give the highest offer, $____

STATE OF NORTH CAROLINA—County of Cumberland.

I, A. T. Melvin, 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. T. Melvin

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

C. A. Vaccaro

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

If so, give name of district Pearces Mill ts?

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

Valuation by County Board of Appraisers, $ 200

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

Final valuation, $.....

Bought from D. A. Dallas.

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Melvin A. F. 4. Race White
5. Name or description of tract D. A. Dallas Farm
Lumb. Camden Rd. (2 lots) 6. Containing ____ acres
7. Adjoining lands of ____
8. Distance from nearest city or town ____ miles. 9. Name of city or town ____
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 13. Value, $ ____
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land 15 0 17. Value, $ ____
18. Number of acres ~~in timber~~ 2 1/2 0 ~~X 0~~ 19. Value, $ 2 0 0
20. Number dwelling houses 1 21. Value, $ 4 0 0
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ 6 0 0 ~~5 0 0~~
28. Total value of land and all improvements $ ~~5~~
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, $ 4 5 0
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. 1919-Aug. 40. If by purchase, what was consideration? A. $ 5 0 0
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A no. 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, A T Melvin *, 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 T Melvin

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

C C Council

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

If so, give name of district Pearces Mill ts?

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

Valuation by County Board of Appraisers, $ 600

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

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name A. F. Melvin 2. Postoffice address Lakedale

3. Township R. IW 4. Age, if male, for poll tax 34

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

INCOME

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

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

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

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

8. What is the amount of capital and surplus invested in business? $ 2500

9. When was last inventory taken? Date Jan 1 — 20

10. What was value of stock as shown by inventory? $ 3500

11. What was the average value of stock carried during year 1919? $ 3000

12. What is amount of insurance carried on stock and fixtures? $ 1000

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $ 3500

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 . . . . . $ 3500

Brought forward $3500

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, $60
25. Carts . . No.____ Value, $____
26. Organs . . No.____ Value, $____
27. Sewing machines . No.1 Value, $25
28. Watches and clocks No.1 Value, $12
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.____ Value, $____
35. Silverware . . . . . Value, $____
36. Diamonds and jewelry . . . Value, $____
37. All other musical instruments Value, $5
38. All other mechanical and agricultural machinery and implements . . . . Value, $____
39. Household and kitchen furniture . . . . . Value, $300
40. Library and scientific instruments . . . . . Value, $____
41. Total items 19 to 40, inclusive $407
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive $107

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.1 Value, $40
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) $40
53. Carriages . No.____ Value, $____
54. Buggies . . No.1 Value, $15
55. Automobiles No.____ Value, $____
56. Motor trucks No.____ Value, $____
57. Bicycles . No.____ Value, $____
58. Motorcycles No.____ Value, $____
59. Boats . . No.____ Value, $____
60. Schooners . No.____ Value, $____
61. Fire-proof safes . . No.____ Value, $____
62. Typewriting machines No.____ Value, $____
63. Adding machines . No.____ Value, $____
64. Cash registers . . No.____ Value, $____
65. Billiard & pool tables No.____ Value, $____
66. Scales . . . . . No.____ Value, $____
67. Seines and nets . . No.____ Value, $____
68. Barges . . . . . No.____ Value, $____
69. All other floating property . . . . . Value, $____
70. All stone, brick and other building material on hand . . . . . Value, $____
71. Number feet lumber on hand and value . . . . . No. feet____ Value, $____
72. Value all logs . . . . . No. feet____ Value, $____
73. Value all ties . . . . . No.____ Value, $____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $____
75. Acid wood, cut and piled on premises or right of way, No. cords____ Value, $____
76. Pulp wood, cut and piled on premises or right of way, No. cords____ Value, $____
77. Tan bark, cut and piled on premises or right of way, No. cords____ Value, $____
78. Poles cut and piled on premises or right of way . . . No. poles____ Value, $____
79. Money on hand (not deposited in banks) . . . . . $____
80. Office furniture and fixtures . . . . . $____
81. Total value items 53 to 80, inclusive $15
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

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

Total item 82 . . . . . $____

Carried forward $3662

Brought forward (total pages 1 and 2) . . . . . $ 3665

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

SOLVENT CREDITS

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

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

Name of Company	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
National		$ 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*
J. D. Thomas	Hoyle Mill NC	$ 250
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
Total		$ 250

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) . . . . . $ 550

Brought forward, total pages 1 and 2 . . . . . $ 3616 2

Brought forward, total items 84 to 90, inclusive . . . . . $ 550

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 . . . . . $ 550

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 . . . . . $ 3616 2

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom?

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Caswell

I, A F Melvin, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

A F Melvin

Subscribed and sworn (or affirmed) to before me, this 6 day of June, 1920

F A Marsh

Is this property located in any special tax district or districts? yes

If so, give name of district MCPS

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"

287

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name A. H. Nelson 2. Postoffice address Lake Dale Ms

3. Township Lake Dale 4. Age, if male, for poll tax 35

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, $ 20
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, $ 25
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No. 1 Value, $ 25
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"

BLANK FOR LISTING

288

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. Melvin 2. Postoffice address Reynolda Rd
3. Township Pierce 4. Age, if male, for poll tax 33
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 . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, &_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick, and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $----------

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . ----------
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (ather than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF_____

I,_____, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

_____

Subscribed and sworn (or affirmed) to before me, this 15 day of May, 1920

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

289

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name A. S. Melvin 2. Postoffice address Gatesdale NC

3. Township [illegible] 4. Age, if male, for poll tax 57

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . .	No.____ Value, $_____	28. Watches and clocks	No.____ Value, $ 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 . . . . . $_____
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) . . . . . $ 200
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 200
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ 200

Brought forward (total pages 1 and 2) . . . . . $ 200

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
----------		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $ 200

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 200

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF_____

I, A. S. Melvin, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

A. S. Melvin

Subscribed and sworn (or affirmed) to before me, this 6 day of March, 19 20

J. A. Wood

Is this property located in any special tax district or districts? No

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

290

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market, or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name A. T. Melvin 2. Postoffice address Lakedale

3. Township P. M. 4. Age, if male, for poll tax 21

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date ____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising, or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No. 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, $_____
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.____ 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, $ 300
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 . . . . . $ 300
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 . . . . . $ 300

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*
National		$ 750
		$----------
		$----------
		$----------
Total		$ 750

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) . . . . . $ 750

Brought forward, total pages 1 and 2 . . . . . $ 308

Brought forward, total items 84 to 90, inclusive . . . . . $ 750

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 . . . . . $ 750

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 . . . . . $ 1050

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, A. W. Melvin, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

A. W. Melvin

Subscribed and sworn (or affirmed) to before me, this 6th day of Mch, 1920

L. D. Brook

Is this property located in any special tax district or districts? yes

If so, give name of district Fire

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

R. #7

"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 Raeford Mill

3. Name of owner Melvin Mrs Ida B 4. Race White

5. Name or description of tract Res Camden Rd 1 Ac. in Rect

6. Containing ____ acres

7. Adjoining lands of Lewis & McKellar

8. Distance from nearest city or town 2½ miles. 9. Name of city or town Fay.

10. Does it adjoin improved graded road? A Yes. 11. If not, give distance from such road. A ____

12. Number of acres in cultivation - - ____ 13. Value, $ ____

14. Number of acres in grass or pasture ____ 15. Value, $ ____

16. Number of acres in waste land - - ____ 17. Value, $ ____

18. Number of acres ~~in timber~~ Lot 60x300 19. Value, $ 100

20. Number dwelling houses - - - - 1 21. Value, $ 700

22. Number storehouses - - - - - - ____ 23. Value, $ ____

24. Number barns - - - - - - - - ____ 25. Value, $ ____

26. Number other buildings - - - - ____ 27. Value, $ ____

28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 800

29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes. 30. If not, what was the actual value of the property as a whole? A. $ ____

31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____

32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____

35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ 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. 1917 40. If by purchase, what was consideration? A. $ 400

41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____

42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No. 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, A. F. Melvins *, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

A. F. Melvins

Subscribed and sworn (or affirmed) to before me, this 23 *day of* July, 1919

C. C. Bennett

Is this property located in any special tax district or distric ts? Yes

If so, give name of district Dunn Mill

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 600

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE ~~292~~

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Melvin Mrs Ida B 4. Race White
5. Name or description of tract Store Camden Rd
6. Containing ____ acres
7. Adjoining lands of Pearl and others
8. Distance from nearest city or town 2 3/4 miles. 9. Name of city or town Fay.
10. Does it adjoin improved graded road? A yes. 11. If not, give distance from such road. A ____
12. Number of acres in cultivation ____ 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 60X15-0 19. Value, $ 1 0 0
20. Number dwelling houses ____ 21. Value, $____
22. Number storehouses 1 23. Value, $ 4 0 0
24. Number barns ____ 25. Value, $____
26. Number other buildings ____ 27. Value, $____
28. Total value of land and all improvements $ 5 0 0
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, $ 4 0 0
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. 5 yrs. ago. 40. If by purchase, what was consideration? A. $ 1 0 0
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, $ 4 0 0 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No. 47. If yes, give the highest offer, $____

STATE OF NORTH CAROLINA—County of Cumberland.

I, A F Melvin *, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

A F Melvin

Subscribed and sworn (or affirmed) to before me, this 23 *day of* Sept *19*19

C L Council

Is this property located in any special tax district or distric Yes

If so, give name of district ts? Pearce Mill

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 500

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $.....

"True Value in Money—Low Tax Rates" 292

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 Raises Mill
3. Name of owner Melvin Mrs Mc E 4. Race White
5. Name or description of tract Pas Improved
6. Containing 1 acres
7. Adjoining lands of A A McLean & others
8. Distance from nearest city or town 1 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 1 13. Value, $ 150
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 2 21. Value, $ 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 $ 1650
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 None 33. Has timber right been sold and conveyed? A No 34. If yes, to whom? None
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. $ No
39. When did you acquire this tract of land? A. About 1 year 40. If by purchase, what was consideration? A. $ None
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A None
42. Give cost of improvements made since purchase, $ None 43. Have you sold any part of it since purchase? A No 44. If yes, at what price per acre? A. $ No 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, Mrs. E. McIlwin, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

Mrs. E. McIlwin

Subscribed and sworn (or affirmed) to before me, this 29th day of Sept, 1919.

J. R. Thark

Is this property located in any special tax district or district Yes

If so, give name of district Mt. Hill ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $1650

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"

293

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name R. F. Melvin 2. Postoffice address Lakedale

3. Township G. M. 4. Age, if male, for poll tax 29

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date ____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . _____
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$_____
		$_____
		$_____

Total . . . . . $_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
National		$ 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 . . . . . $_____

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 . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 100

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, R W Melvin, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

R W Melvin

Subscribed and sworn (or affirmed) to before me, this 6 day of June, 1920

J L Morrow

Is this property located in any special tax district or districts? No

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

294

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 Isaac Monsour 2. Postoffice address Jay

3. Township Jay 4. Age, if male, for poll tax 30

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer ____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $200

9. When was last inventory taken? Date Jan 1 - 20

10. What was value of stock as shown by inventory? $200

11. What was the average value of stock carried during year 1919? $200

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? $200

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 $200

Brought forward . . . . . $ 200

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No. 1 Value, $ 15
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 7
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 25
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 47
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.____ 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 . . . . . $ 275

Brought forward (total pages 1 and 2) . . . . . $ 275

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 . . . . . $ 275

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 . . . . . $ 275

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, Jack Monroe, 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.

Jack Monroe

Subscribed and sworn (or affirmed) to before me, this 3 day of March, 1920

E. A. Winslow

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumi 2. Township Rocky Mill
3. Name of owner B. W. Moore 4. Race White
3½. Postoffice address Fay
5. Name or description of tract One lot
6. Containing _____ acres
7. Adjoining lands of _____
8. Distance from nearest city or town, _____ miles. 9. Name of city or town _____
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 1400
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. _____ ,30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. _____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $ 1800

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name W. W. Moore 2. Postoffice address Jay

3. Township P M 4. Age, if male, for poll tax 25

5. Race: White 1, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 4
28. Watches and clocks No. 1 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 2
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 40
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . _____
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $_____

98. Have you purchased any real property since May 1, 1919? If so, from whom? No

99. Give accurate description and location_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF Cancelled

I, B W Moore, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

B.W. Moore

Subscribed and sworn (or affirmed) to before me, this 5 day of March, 1920

J. A. Marsh

Is this property located in any special tax district or districts? yes

If so, give name of district M & S

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

296

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. Allison 2. Postoffice address Fay. NC

3. Township Gloria Mill 4. Age, if male, for poll tax 21

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____ 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? $____ No

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 Lenoir

I, A C Moon, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

A C Moon

Subscribed and sworn (or affirmed) to before me, this 2 day of March, 1920

C L Hall

Is this property located in any special tax district or districts? No

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland 2. Township Pearce Mill
3. Name of owner Moore J. E. 4. Race White
3½. Postoffice address Fay R. 5
5. Name or description of tract J. E. Res -
6. Containing _____ acres
7. Adjoining lands of W. G. Moore -
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, $ 100
18. Number of acres in timber - - - ~~2~~ 19. Value, $ _____
20. Number dwelling-houses - - - - - 1 21. Value, $ 400
22. Number storehouses - - - - - - - _____ 23. Value, $ _____
24. Number barns - - - - - - - - - _____ 25. Value, $ _____
26. Number other buildings - - - - - _____ 27. Value, $ _____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 500
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. Yes 30. If not, what was the actual value of the property as a whole? A. $ 500
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, $ 24
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ _____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ _____
39. When did you acquire this tract of land? A. 1919 40. If by purchase, what was consideration? A. $ 500
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $ _____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $ _____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. No. 47. If yes, give the highest offer, $ _____

STATE OF NORTH CAROLINA—County of Cumberland

I, W. G. Moore, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

W. G. Moore

Subscribed and sworn (or affirmed) to before me, this 22 *day of* Oct., 19 19

C. 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_____, 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 E Moore 2. Postoffice address Fayetteville R-7
3. Township Cross Mill 4. Age, if male, for poll tax 53
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No. What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____
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, $ 5
28. Watches and clocks No. 1 Value, $ 1
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 3
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 . . . . . $ 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.____ 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. E. Moore, 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. E. Moore

Subscribed and sworn (or affirmed) to before me, this 14 day of Aug, 192[illegible]

O. 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)

"True Value in Money—Low Tax Rates"

298

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Moore, W. G. 4. Race White
5. Name or description of tract Residence 5
6. Containing 1/4 acres
7. Adjoining lands of
8. Distance from nearest city or town ____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A ____ 11. If not, give distance from such road. A ____
12. Number of acres in cultivation 2 13. Value, $ 250
14. Number of acres in grass or pasture 3 15. Value, $ 750
16. Number of acres in waste land 1/4 17. Value, $ ____
18. Number of acres in timber ____ 19. Value, $ ____
20. Number dwelling houses 1 21. Value, $ 2500
22. Number storehouses ____ 23. Value, $ ____
24. Number barns 1 25. Value, $ 100
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 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, $ 600
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. ____ 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. G. Moore, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.

W. G. Moore

Subscribed and sworn (or affirmed) to before me, this 17 *day of* May, *19*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:

Number 1 Lot 250
Lot 750
Hse 750

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 W. F. Moon 2. Postoffice address Fayetteville, N.C.
3. Township Francis Mill 4. Age, if male, for poll tax 69
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 25
28. Watches and clocks No. 1 Value, $ 3
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 5
31. Provisions of all kinds . . . Value, $ 20
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, $ 150
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.____ 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) . . . . . $_____
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) $100

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . . . . . ----------
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
Total		$----------

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
Total		$----------

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
		$----------
Total		$----------

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $----------

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $----------

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $----------

91. Total value items 84 to 90, inclusive . . . . . $----------

Carried forward (total items 84 to 90, inclusive) . . . . . $----------

Brought forward, total pages 1 and 2 . . . . . $ 100

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$
		$
		$
		$
		$
Total		$

94. Total deductions claimed, items 92 and 93 . . . . . $_____

95. Net value solvent credits . . . . . $_____

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $_____

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 100

98. Have you purchased any real property since May 1, 1919? If so, from whom?_____

99. Give accurate description and location_____

_____

_____

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

_____

_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Lenoir

I, W. G. Moore, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

W. G. Moore

Subscribed and sworn (or affirmed) to before me, this 8 day of March, 1920

Ed Wade

Is this property located in any special tax district or districts? No

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

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 Greenville 2. Township Pearis Mill
3. Name of owner Mrs Adelie B. Terry Moore 4. Race White
3½. Postoffice address Greenville S C R 3 Box 312 Briggs Ave
5. Name or description of tract 1 House & 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, $ 2500
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.*

Mrs. Alda U. Perry

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $ 2500

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

"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 Pima 2. Township Rincon Mill
3. Name of owner Josephine Morgan 4. Race White
3½. Postoffice address Fay.
5. Name or description of tract One lot
6. Containing _____ acres
7. Adjoining lands of _____
8. Distance from nearest city or town, _____ miles. 9. Name of city or town _____
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 600
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. _____ 30. If not, what was the actual value of the property as a whole? A. $_____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. _____
32. If yes, give best estimate of timber in thousand feet _____ 33. Has timber right been sold and conveyed? A. _____ 34. If yes, to whom? _____
35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____
39. When did you acquire this tract of land? A. _____ 40. If by purchase, what was consideration? A. $_____
41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. _____
42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A. _____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A. _____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. _____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $ 150

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

Hood

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 18

"True Value in Money—Low Tax Rates"

301

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name A Johnson 2. Postoffice address Lake Dale
3. Township George Mill 4. Age, if male, for poll tax 45
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, $ 40
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 40
28. Watches and clocks No. 1 Value, $ 2
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 50
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No. 1 Value, $ 75
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 100
40. Library and scientific instruments . . . . . Value, $ 3
41. Total items 19 to 40, inclusive . . . . . $ 307
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 7

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No. 1 Value, $ 100
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No. 1 Value, $ 20
48. Cattle . . . . . No. 3 Value, $ 125
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 245
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 . . . . . $ 252

Brought forward (total pages 1 and 2) . . . . . $ 252

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 . . . . . $ 252

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 . . . . . $ 252

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 3 day of April, 1920

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

_____

_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

302

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. D. Morrison 2. Postoffice address Jay

3. Township [illegible] 4. Age, if male, for poll tax 35

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X
9. When was last inventory taken? Date____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____
16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture. (Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____
17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____
18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $_____
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

Brought forward (total pages 1 and 2) . . . . . $_____

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
    Number of open female dogs of age of six months or older . . . . . _____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

86. All certificates of deposit, certified checks, and other evidences of credit held against any bank, trust company, corporation, or individual, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
Total		$_____

87. Amount and value of all notes, secured by mortgage, deed of trust, collateral, or unsecured, in or out of the State, as follows:

Name	*Address*	*Amount*
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
_____		$_____
Total		$_____

88. Amount of all claims, demands, book accounts, and bills receivable, secured or unsecured, whether debtor resides in or out of the State . . . . . $_____

89. The true value of all cotton, tobacco, and other farm products, on storage in warehouses, in the hands of commission merchants or agents, in or out of the State, or in your hands as original producer, and held temporarily for market . $_____

90. All sums and amounts due from any person, firm or corporation, public or private, whether debtor resides in or out of the State, not enumerated above . . . $_____

91. Total value items 84 to 90, inclusive . . . . . $_____

Carried forward (total items 84 to 90, inclusive) . . . . . $_____

Brought forward, total pages 1 and 2 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $_____

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $_____

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

To whom owing	*Address*	*Amount*
		$_____
		$_____
		$_____
		$_____
		$_____
Total		$_____

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 Columbus

I, C. B. Morrison, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

C. B. Morrison

Subscribed and sworn (or affirmed) to before me, this 4 day of March, 1920

J. A. Monds

Is this property located in any special tax district or districts? Yes

If so, give name of district DUNES

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, 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 Ouachita 2. Township Peace Mound

3. Name of owner Morrison J H 4. Race White

3½. Postoffice address

5. Name or description of tract Scott Land

6. Containing 108 acres

7, Adjoining lands of

8. Distance from nearest city or town, _____ miles. 9. Name of city or town

10. Does it adjoin improved graded road? A._____ 11. If not, give distance from such road. A._____

12. Number of acres in cultivation - - - _____ 13. Value, $_____

14. Number of acres in grass or pasture - _____ 15. Value, $_____

16. Number of acres in waste land - - - _____ 17. Value, $_____

18. Number of acres in timber - - - - _____ 19. Value, $_____

20. Number dwelling-houses - - - - - _____ 21. Value, $_____

22. Number storehouses - - - - - - _____ 23. Value, $_____

24. Number barns - - - - - - - - - _____ 25. Value, $_____

26. Number other buildings - - - - - _____ 27. Value, $_____

28. Total value of land and all improvements - - - - - - - - - - - - - - - - - - $_____

29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A._____ 30. If not, what was the actual value of the property as a whole? A. $_____

31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A._____

32. If yes, give best estimate of timber in thousand feet_____ 33. Has timber right been sold and conveyed? A._____ 34. If yes, to whom? _____

35. What was the consideration of sale? A. $_____ 36. Give amount of insurance on buildings, $_____

37. If whole property was rented in 1918, what was the value in money of rent received? A. $_____ 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $_____

39. When did you acquire this tract of land? A._____ 40. If by purchase, what was consideration? A. $_____

41. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A._____

42. Give cost of improvements made since purchase, $_____ 43. Have you sold any part of it since purchase? A._____ 44. If yes, at what price per acre? A. $_____ 45. Was part sold worth more or less per acre than balance of tract? A._____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A._____ 47. If yes, give the highest offer, $_____

*STATE OF NORTH CAROLINA—County of*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $ 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 H Morrison 2. Postoffice address Fay. N C

3. Township Francis Mill 4. Age, if male, for poll tax 46

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $1026

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, $_____	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. 1 Value, $ 50	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, $ 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, $ 75
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 150
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

ALL OTHER PERSONAL PROPERTY

43. Horses	No.____ Value, $_____	47. Hogs	No. 15 Value, $ 100
44. Mules	No. 2 Value, $ 256	48. Cattle	No. 1 Value, $ 75
45. Jacks, jennets,	No.____ Value, $_____	49. Goats	No. 1 Value, $ 1
46. Sheep	No.____ Value, $_____	50. Dogs	No. 1 Value, $ 5

52. Total value live stock (items 43 to 50, inclusive) . . . . . $ ~~331~~ 436

53. Carriages	No.____ Value, $_____	61. Fire-proof safes	No.____ Value, $_____
54. Buggies	No.____ Value, $_____	62. Typewriting machines	No.____ Value, $_____
55. Automobiles	No. 1 Value, $ 100	63. Adding machines	No.____ Value, $_____
56. Motor trucks	No.____ Value, $_____	64. Cash registers	No.____ Value, $_____
57. Bicycles	No.____ Value, $_____	65. Billiard & pool tables	No.____ Value, $_____
58. Motorcycles	No.____ Value, $_____	66. Scales	No.____ Value, $_____
59. Boats	No.____ Value, $_____	67. Seines and nets	No.____ Value, $_____
60. Schooners	No.____ Value, $_____	68. Barges	No.____ Value, $_____

69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 100
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward . . . . . $ ~~481~~ 536

~~484~~ 476

Brought forward (total pages 1 and 2) . . . . . $ ~~476~~ 531

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 . 2 male 1
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . ----------

SOLVENT CREDITS

NOTE.—Notes, bonds or other evidence of debt are not collectible at law unless listed for taxation. If sufficient space is not provided on this blank for listing any item or items, attach a separate list of same.

84. The true and actual value of all bonds (other than North Carolina State or U. S.):

Name of Company	*Address*	*Amount*
		$
		$
		$
Total		$

85. Deposits in banks, trust companies, or with any firm, corporation, or individual *in or out of this State*, as follows:

Name	*Address*	*Amount*
Nat Bank		$ 500
		$
		$
		$
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 . . . . . $ 476

Brought forward, total items 84 to 90, inclusive . . . . . $ 500

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 . . . . . $ 300

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 . . . . . $ 300

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 . . . . . $ 476

98. Have you purchased any real property since May 1, 1919? If so, from whom? 676

99. Give accurate description and location 687

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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. A. Morrison, 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. Morrison

Subscribed and sworn (or affirmed) to before me, this 12 day of March, 1920

E. L. Hoar

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed ----, 1920. Complaint heard ----, 1920.

Final valuation, $

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cumberland. 2. Township Fike
3. Name of owner Monroe Dallie 4. Race White
5. Name or description of tract Millerstown & Robinson Road
6. Containing 19 5/10 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 7/10 19. Value, $ 271
20. Number dwelling houses 21. Value, $
22. Number storehouses 23. Value, $
24. Number barns 25. Value, $
26. Number other buildings 27. Value, $ 271
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. 1918 40. If by purchase, what was consideration? A. $ 271
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, $

Fill in, sign and return in person to this office at once.

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, $ 2475

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"

305

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. H. Murray 2. Postoffice address Loudon
3. Township Peoria Mill 4. Age, if male, for poll tax 38
5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer No What was the amount of such excess? $____
7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $____ 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.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $ 25
32. Guns, pistols, etc. . No. 1 Value, $ 5
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No. 1 Value, $ 300
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 . . . . . $ 420
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 120

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, $ 100
48. Cattle . . . . . No. 1 Value, $ 75
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 175
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No. 1 Value, $ 5
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) . . . . . $ 250
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 255
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 . . . . . $ 550

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 . . . . . $ 550

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 . . . . . $ 550

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. If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Surry

I, J. H. Murray, 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. H. Murray

Subscribed and sworn (or affirmed) to before me, this 6 day of March, 1920

E. L. Hall

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING LAND ACREAGE

The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accuracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.

1. County of Cass. 2. Township Rocco Mill
3. Name of owner Archie Musselwhite 4. Race White
3½. Postoffice address Lakedale
5. Name or description of tract One lot.
6. Containing _____ acres
7. Adjoining lands of _____
8. Distance from nearest city or town, _____ miles. 9. Name of city or town _____
10. Does it adjoin improved graded road? A._____ 11. If not, give distance from such road. A._____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 19. Value, $_____
20. Number dwelling-houses - - - - - _____ 21. Value, $_____
22. Number storehouses - - - - - - - _____ 23. Value, $_____
24. Number barns - - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 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*_____

*I,*_____, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

_____

*Subscribed and sworn (or affirmed) to before me, this*_____*day of*_____, *19*_____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

"True Value in Money—Low Tax Rates"

BLANK FOR LISTING

TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted from their value, so that the State has provided every reason why the taxpayer should make a full and free disclosure of all his personal property, including solvent credits of all kinds, and has placed in the hands of the Supervisors adequate machinery to require that this shall be done, and to acquire the information if he has reason to believe that a full disclosure has not been made. In filling out questionnaire for real property, the citizenship of the State has shown that it can be relied upon to furnish honest information with respect to their property when given a fair assurance that they will be dealt with fairly by the State. The State gives the same assurance as to personal property. You are assured that every reasonable means will be used to require full disclosures from any other taxpayer who undertakes to conceal his real worth, and that your tax rates will be reduced in proportion to the total increase in tax values, so that not more than a total increase of 10% in revenue will be collected than was collected last year.

1. Name Archie Mashburn 2. Postoffice address Lake Dora

3. Township P Vu 4. Age, if male, for poll tax 82

5. Race: White X, Indian ____, Negro ____

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer no What was the amount of such excess? $____

7. If unmarried, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,000 for the twelve months ending January 1, 1920? Answer____ What was the amount of such excess? Answer $____

NOTE.—The income required by State law to be listed is all income above exemptions except income from property and income of agents of the United States Government, and includes all wages and salaries, and all fees and commissions of doctors, lawyers, traveling salesmen, fire and life insurance agents, and from all other professions and occupations.

STOCKS OF MERCHANDISE OF MERCHANTS, WHETHER CORPORATION, PARTNERSHIP, OR INDIVIDUAL

8. What is the amount of capital and surplus invested in business? $ X

9. When was last inventory taken? Date____

10. What was value of stock as shown by inventory? $____

11. What was the average value of stock carried during year 1919? $____

12. What is amount of insurance carried on stock and fixtures? $____

13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____

14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $ X

15. Give the true and actual value of all manufactured articles on hand on January 1, 1920 . . $____

16. Give the true and actual value of all articles purchased and received or otherwise held for the purpose of being used in whole or in part in any process or operation of manufacture.
(Includes goods in process and the value of all cotton, yarns, tobacco, lumber, hides, and all materials of every kind and nature to be used in any process of manufacture.) . . . . . $____

17. Give true and actual value of all articles on hand to be used in boxing, crating, labeling, advertising or other use in marketing manufactured products . . . . . $____

18. What was the true and actual value of all machinery not affixed to realty on January 1, 1920? . $____

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

From Which Exemption of $300 is Allowed Under Provision of Chapter 84, Section 24, Public Laws 1919:

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.1 Value, $30
27. Sewing machines . No.1 Value, $25
28. Watches and clocks No.1 Value, $20
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $100
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $100
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, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.3 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, $15
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive $15
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

No. shares	*Name of Company*	*Address*	*Value*
			$_____
			$_____
			$_____

Total item 82 . . . . . $_____

Carried forward $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*
National		$ 200
		$ 200
		$
		$
Total		$ 400

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) . . . . . $ 400

Brought forward, total pages 1 and 2 . . . . . $ 15

Brought forward, total items 84 to 90, inclusive . . . . . $ 400

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 . . . . . $ 400

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 . . . . . $ 415

98. Have you purchased any real property since May 1, 1919? If so, from whom?

99. Give accurate description and location

100. Have you sold any real property since May 1, 1919? If so, to whom?

101. Give accurate location and description

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A. If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Iredell

I, Archie Musselwhite, 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.

Archie Musselwhite

Subscribed and sworn (or affirmed) to before me, this 6 day of March, 1920

L. D. Brawley

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)