QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED 394 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. L. Smith 2. Postoffice address Soso, Miss.
3. Township Stone Mill 4. Age, if male, for poll tax 32
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____ None
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, $ 100
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 112
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

## ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

| *Name of Company* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

99. Give accurate description and location_____

_____

_____

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

101. Give accurate location and description_____

_____

_____

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

_____

STATE OF NORTH CAROLINA—COUNTY OF Pasquotank

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

A. D. Smith

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

C. L. Hall

_____

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

If so, give name of district Pasquotank

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

*STATE OF NORTH CAROLINA—County of*_____

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

_____

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

_____

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $__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"*

396

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 Elsie Smith 2. Postoffice address Jay

3. Township R F D 4. Age, if male, for poll tax

5. Race: White , Indian , Negro X

Nothing above Income Exemption

INCOME

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

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

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

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

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

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

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24. Wagons . . No._____ Value, $_____
25. Carts . . No._____ Value, $_____
26. Organs . . No._____ Value, $_____
27. Sewing machines . No. 1 Value, $ 5
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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, $ 90
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 95
    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, $_____
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| *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 . . . . . _____

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| *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"*

397

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. Mack 2. Postoffice address Hayesville N.C.
3. Township Hayesville 4. Age, if male, for poll tax 54
5. Race: White X, Indian ____, Negro ____

## INCOME

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 25
28. Watches and clocks No. 1 Value, $ 1
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $ 1
39. Household and kitchen furniture . . . . . Value, $ 60
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 86
    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. No If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF Caswell

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

J. C. Smith

Subscribed and sworn (or affirmed) to before me, this 22 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)

W. G. Moore Agt.

*"True Value in Money—Low Tax Rates"*

# BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland. 2. Township Pleasant Hill
3. Name of owner Smith J. L. 4. Race White
5. Name or description of tract Henderson land
6. Containing 72 acres
7. Adjoining lands of Whitehead
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 15 13. Value, $ 600
14. Number of acres in grass or pasture 57 15. Value, $ 400
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 1 21. Value, $ 200
22. Number storehouses 1 23. Value, $ 50
24. Number barns 25. Value, $
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 1250
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A 47. If yes, give the highest offer, $

*STATE OF NORTH CAROLINA—County of Cumberland.*

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

J. L. Smith

*Subscribed and sworn (or affirmed) to before me, this 17 day of July, 1919.*

Is this property located in any special tax district or district

If so, give name of district ts?

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

Valuation by County Board of Appraisers, $ 1250

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

Final valuation, $

N. H. Smith

aby

*"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 Mills

3. Name of owner ~~Chester E. Ds~~ 4. Race White

5. Name or description of tract Residence Lot

6. Containing 1/2 acres

7. Adjoining lands of Bethea & Fairclath & others

8. Distance from nearest city or town six 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, $

14. Number of acres in grass or pasture 1 15. Value, $

16. Number of acres in ~~waste land~~ - - 1 17. Value, $ 200

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

20. Number dwelling houses - - - - 1 21. Value, $ 300

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. $

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, $ 250

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.*

E L Clark

*Subscribed and sworn (or affirmed) to before me, this* 5th *day of* May, *19*19

L A Worsley

Is this property located in any special tax district or distric_____

If so, give name of district_____ts?_____

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

Valuation by County Board of Appraisers, $ 500

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

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

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FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name W. H. Smith 2. Postoffice address Fayetteville

3. Township Rices 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____
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 35
28. Watches and clocks No. 1 Value, $ 2
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 77
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

## ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

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* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| Rainsby | Fayetteville | $ 50 |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |

Total . . . . . $ 50

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 . . . . . $_____

Brought forward, total items 84 to 90, inclusive . . . . . $ 5-0

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 . . . . . $ 5-0

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? Geo. E. & L. Clark

99. Give accurate description and location Lumberton Road, ¥

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

101. Give accurate location and description Ved

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. Ved If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

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

N. H. Smith

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

D. D. Ballard

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)

400

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name R. L. Smith 2. Postoffice address Fay. N C
3. Township Cross Creek 4. Age, if male, for poll tax 39
5. Race: White X, Indian ____, Negro ____

## INCOME

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

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

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

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

1/1

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 50
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 6
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 . . . . . $ 105
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

## ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

84. The true and actual value of all bonds (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 Caswell

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

R. S. Smith

Subscribed and sworn (or affirmed) to before me, this 4 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)

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. B. Brunk 2. Postoffice address Fay, Va.
3. Township Franco Mine 4. Age, if male, for poll tax 25
5. Race: White X, Indian ____, Negro ____

## INCOME

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No. 1 Value, $ 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, $ 200
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 202
    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* |
|---|---|---|
| North Bmc | | $ 200 |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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 . . . . . $ Zero

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 Wayne

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

W. B. Smith.

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

E. L. Hare

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

If so, give name of district Wilson

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"*

402

# 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 Parvis Mill
3. Name of owner Starling, C. H. 4. Race White
5. Name or description of tract Residence
6. Containing ____ acres
7. Adjoining lands of E. A. Poe Talton
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 1 Lot 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, $ 500
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 800
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. 1915 40. If by purchase, what was consideration? A. $ 700
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, $ 450 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA—County of Cumberland.

I, C. W. Starling, 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. W. Starling

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

L. A. Branch

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

If so, give name of district P. M. Hull ts?

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

Valuation by County Board of Appraisers, $1000

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

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name C H Starling 2. Postoffice address Jay Ala
3. Township P M 8 4. Age, if male, for poll tax 62
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? $~~150~~
9. When was last inventory taken? Date Jan 1 - 20
10. What was value of stock as shown by inventory? $150
11. What was the average value of stock carried during year 1919? $150
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? . . . . . $150
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 . . . . . $150

Brought forward . . . . . $ 150

## 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, $ 8
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, $ 1
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 . . . . . $ 59
    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, $_____
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53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

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

Total item 82 . . . . . $_____

Carried forward . . . . . $ 150

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

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

SOLVENT CREDITS

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

84. The true and actual value of all bonds (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 . . . . . $ 150

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 150

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

I, C. H. Starling, 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. H. Starling

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

L. 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)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

403

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name J. P. Starling 2. Postoffice address Lakedale

3. Township [illegible] 4. Age, if male, for poll tax 60

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

## INCOME

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

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

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

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

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

9. When was last inventory taken? Date____

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

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

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

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

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

### FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

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

38. All other mechanical and agricultural machinery and implements . . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 100
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    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. 3 Value, $ 60 |
| 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) . . . . . $ 60

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

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $ 60

Brought forward (total pages 1 and 2) . . . . . $ 60

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 Cumberland

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

J. P. Starling

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

H. A. Marsh

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

If so, give name of district Fayetteville

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

*"True Value in Money—Low Tax Rates"*

404

# BLANK FOR LISTING LAND ACREAGE

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

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

*STATE OF NORTH CAROLINA—County of*_____

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

_____

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

_____

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $ 300

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

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

405

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. E. Starling 2. Postoffice address Loy

3. Township Pine Top 4. Age, if male, for poll tax 71

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

W. C. Stallings

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

E. A. Manor

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

406

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name W. H. Harling 2. Postoffice address Lonedale

3. Township Francis Mill 4. Age, if male, for poll tax 22

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

## INCOME

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

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

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

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

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

9. When was last inventory taken? Date____

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No. 1 Value, $ 1
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 15
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, $ 2
39. Household and kitchen furniture . . . . . Value, $ 30
40. Library and scientific instruments . . . . . Value, $ 1
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 . . . . . $_____

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 Laurel

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

W. A. Starling

Subscribed and sworn (or affirmed) to before me, this 6 day of March, 1923

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)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

407

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 Roger Steele 2. Postoffice address Fay N C
3. Township Peoples Mill 4. Age, if male, for poll tax 36
5. Race: White ____, Indian ____, Negro X

## INCOME

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

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

38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 63
    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. 6 Value, $ 20 |
| 44. Mules | No.____ Value, $_____ | 48. Cattle | No.____ Value, $_____ |
| 45. Jacks, jennets, | No.____ Value, $_____ | 49. Goats | No.____ Value, $_____ |
| 46. Sheep | No.____ Value, $_____ | 50. Dogs | No.____ Value, $_____ |

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

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

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

| *Name of Company* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

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

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

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

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

Brought forward, total pages 1 and 2 . . . . . $ 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. If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Council

I, Roger H. 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.

Roger H. Lee.

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

E. D. Hall

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

If so, give name of district

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

*"True Value in Money—Low Tax Rates"*

# BLANK FOR LISTING LAND ACREAGE

408

**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 Parsons Mill
3. Name of owner Lewis, Mrs Carrie 4. Race White
5. Name or description of tract Wm Ayres land
6. Containing ____ acres
7. Adjoining lands of Creach and others
8. Distance from nearest city or town 2 miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A no 11. If not, give distance from such road. A ____
12. Number of acres in cultivation 4 lots 13. Value, $ 250
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 1, 1919? A yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A no
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
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. May 1918 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 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, Carrie Stevens, 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.

Carrie Stevens

Subscribed and sworn (or affirmed) to before me, this 27 day of Sept, 1919

L A Barnhill

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, $ 300

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

Final valuation, $

Lakeside

*"True Value in Money—Low Tax Rates"*

# BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland. 2. Township Frances Mill
3. Name of owner Stevens Mrs Carrie 4. Race White
5. Name or description of tract 1 Residence
6. Containing ____ acres
7. Adjoining lands of Coates and others
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 1 tillable 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, $ 350
22. Number storehouses ____ 23. Value, $ ____
24. Number barns 1 25. Value, $ 50
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 450
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A ____ 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ 400
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. June 1915 40. If by purchase, what was consideration? A. $ 75
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $ 375 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, Carrie Stevens, 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.

Carrie Stevens

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

[illegible]

Is this property located in any special tax district or distric

If so, give name of district ts?

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

Valuation by County Board of Appraisers, $500

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

Final valuation, $

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

409

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. Strickland 2. Postoffice address Fay, N.C.
3. Township Frances Mill 4. Age, if male, for poll tax 24
5. Race: White X, Indian ____, Negro ____

## INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____ 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, $ 25
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ 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 . . . . . $ 25
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

## ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No. 1 Value, $ [redacted]
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 . . . . . $ [redacted]

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 . None _____1_____
    Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

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

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

| *Name of Company* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

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

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

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

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

Brought forward, total pages 1 and 2 . . . . . $[illegible]

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 . . . . . $[illegible]

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. H. Strickland, 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. H. Strickland

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?_____

If so, give name of district_____

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

_____

_____

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

*"True Value in Money—Low Tax Rates"*

# BLANK FOR LISTING LAND ACREAGE

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The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute 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 Strickland J. W. 4. Race White
5. Name or description of tract Brewington Land 6. Containing 14 acres
7. Adjoining lands of Bullard & 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 X 11. If not, give distance from such road. A 1
12. Number of acres in cultivation - - 10 13. Value, $ 600
14. Number of acres in grass or pasture X 15. Value, $
16. Number of acres in waste land - - 4 17. Value, $ 100
18. Number of acres in timber - - - X 19. Value, $
20. Number dwelling houses - - - - X 21. Value, $
22. Number storehouses - - - - - - X 23. Value, $
24. Number barns - - - - - - - - X 25. Value, $
26. Number other buildings - - - - X 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 700.00
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ 75
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ 75
39. When did you acquire this tract of land? A. 1915 40. If by purchase, what was consideration? A. $ 5.55
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 X
42. Give cost of improvements made since purchase, $ X 43. Have you sold any part of it since purchase? A X 44. If yes, at what price per acre? A. $ X 45. Was part sold worth more or less per acre than balance of tract? A X 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ X

STATE OF NORTH CAROLINA—County of Cumberland.

I, J. W. Shirley, 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. W. Shirley Bland

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

Gaw

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

If so, give name of district ts?

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

Valuation by County Board of Appraisers, $1100

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

Final valuation, $

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*"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 Upper Deerfield
3. Name of owner Strickland A. A. 4. Race White
5. Name or description of tract Carrell land
6. Containing 33 acres
7. Adjoining lands of James Hails
8. Distance from nearest city or town 4 miles. 9. Name of city or town Hayetteville
10. Does it adjoin improved graded road? A No 11. If not, give distance from such road. A ~~2 miles~~ 2 miles
12. Number of acres in cultivation - - None 13. Value, $
14. Number of acres in grass or pasture Woods 15. Value, $
16. Number of acres in waste land - - 4 17. Value, $
18. Number of acres in timber - - - None 19. Value, $
20. Number dwelling houses - None 21. Value, $
22. Number storehouses - None 23. Value, $
24. Number barns - - - - None 25. Value, $
26. Number other buildings - None 27. Value, $
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. $ 2400
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. $ None
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. $ 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, $ 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, $ None

*STATE OF NORTH CAROLINA—County of Cumberland.*

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

A. A. Strickland

*Subscribed and sworn (or affirmed) to before me, this* 26th *day of* ..... *,* 1919.

Frank Glover J.P. (Seal)

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: .....

Value 500

Valuation by County Board of Appraisers, $ 500

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

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

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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. R. Driggs 2. Postoffice address Troy

3. Township Troy 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, $ 10
25. Carts . . No.____ Value, $_____
26. Organs . . No. 1 Value, $ 5
27. Sewing machines . No. 1 Value, $ 5
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, $ 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, $ 5
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 75
    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, $_____
44. Mules . . No. 1 Value, $ 50
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) . . . . . $ 50
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

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

Total item 82 . . . . . $_____

Carried forward . . . . . $ 50

Brought forward (total pages 1 and 2) . . . . . $ 50

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

SOLVENT CREDITS

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

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

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

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| Total . . . . . | | $---------- |

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

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

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

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

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

Brought forward, total pages 1 and 2 . . . . . $ 50

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 50

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

99. Give accurate description and location

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

101. Give accurate location and description

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

STATE OF NORTH CAROLINA—COUNTY OF Cleveland

I, A R Suggs, 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 R Suggs

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

J Arnold

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

If so, give name of district

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

413

# 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 Orrin Driggs 2. Postoffice address Lansdale

3. Township Norris 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 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, $ 25
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, $ 15
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, $ 1
39. Household and kitchen furniture . . . . . Value, $ 60
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 121
    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, $ 20
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 . . . . . $ 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. If yes, give particulars and value. A.

STATE OF NORTH CAROLINA—COUNTY OF Iredell

I, Ann 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.

Ann Knox

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

E. L. Stacy

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

If so, give name of district Fork

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"*

414

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. F. Surles 2. Postoffice address Lake Dale

3. Township Beaver Dam 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.____ 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"*

415

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name W. D. Lee 2. Postoffice address Troy, N.C.

3. Township Princess Mills 4. Age, if male, for poll tax 39

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

## INCOME

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

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

W. A. Tew

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

E. L. 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"*

416

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name James Thomason 2. Postoffice address Troy
3. Township Pleasant 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? $____
9. When was last inventory taken? Date____ 20
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, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
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, $ 200
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 528
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 228

## 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 . . . . . $ 228

Brought forward (total pages 1 and 2) . . . . . $228

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

SOLVENT CREDITS

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

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

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

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $100 |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

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

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

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

Carried forward (total items 84 to 90, inclusive) . . . . . $100

Brought forward, total pages 1 and 2 . . . . . $228

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 . . . . . $100

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

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

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

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

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

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $228

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

99. Give accurate description and location

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

101. Give accurate location and description

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

STATE OF NORTH CAROLINA—COUNTY OF Lincoln

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

James Thompson

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

E. R. Hoover

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

If so, give name of district

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

417

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name H. L. Thompson 2. Postoffice address Hay. R7

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

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

## INCOME

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

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, $ 75
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, $ 75
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, $ 10
39. Household and kitchen furniture . . . . . Value, $ 30
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. 2 Value, $ 300
45. Jacks, jennets No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No. 1 Value, $ 60
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 360
53. Carriages . No.____ Value, $_____
54. Buggies . . No. 1 Value, $ 35
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 . . . . . $ 135
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 . . . . . $ 695

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 . None ____1____
Number of male dogs or female dogs of age of six months or older other than kind specified above . . . . . _____

SOLVENT CREDITS

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

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

| *Name of Company* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

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

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

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

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

Brought forward, total pages 1 and 2 . . . . . $ 495

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 . . . . . $ 495

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

D. D. Thompson

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

E. L. 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"*

418

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name H. Thompson 2. Postoffice address Jay

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

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

## INCOME

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 5
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No. 1 Value, $ 100
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 155
    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, H. Thompson, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

Hilton Thompson

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

J. A. Marsh

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

If so, give name of district _____

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

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

*"True Value in Money—Low Tax Rates"*

# BLANK FOR LISTING LAND ACREAGE

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

1. County of Crow 2. Township Pryors Mill
3. Name of owner Mrs. Annie W Fielding Rest. Est. 4. Race White
3½. Postoffice address Fay
5. Name or description of tract Sand Hill
6. Containing 277 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 - - - - - - - - - - - - - - - - - $ 1500
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 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, $ 2,000

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

Final valuation, $_____

600

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

420

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 Tyndall 2. Postoffice address Fay

3. Township Pct 1 Dr 4. Age, if male, for poll tax 53

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

Nothing due Exemption

INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer 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, $ 20
27. Sewing machines . No. 1 Value, $ 20
28. Watches and clocks No. 1 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 5
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 150
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

## ALL OTHER PERSONAL PROPERTY

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

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"*

421

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. Tisdale 2. Postoffice address Hay, Miss.
3. Township Francis Mill 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? $____ 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, $ 2
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, $_____
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 . . . . . $ 112
    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, J. H. Tindall, 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. Tindall

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

E. L. Stace

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)

*"True Value in Money—Low Tax Rates"*

# BLANK FOR LISTING LAND ACREAGE

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

1. County of Clare 2. Township Rovers Mill
3. Name of owner M. F. Finley & Thomas 4. Race White
3½. Postoffice address Fay.
5. Name or description of tract Seaweed land.
6. Containing 40 acres
7. Adjoining lands of
8. Distance from nearest city or town, ____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. ____ 11. If not, give distance from such road. A. ____
12. Number of acres in cultivation - - - ____ 13. Value, $____
14. Number of acres in grass or pasture - ____ 15. Value, $____
16. Number of acres in waste land - - - ____ 17. Value, $____
18. Number of acres in timber - - - - ____ 19. Value, $____
20. Number dwelling-houses - - - - - ____ 21. Value, $____
22. Number storehouses - - - - - - ____ 23. Value, $____
24. Number barns - - - - - - - - ____ 25. Value, $____
26. Number other buildings - - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 400
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 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.*

O M R Tinsley

_____

*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, $ 1400

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"*

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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 P Blyndall 2. Postoffice address Jeiy

3. Township ____ 4. Age, if male, for poll tax 22

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

## INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer ____ 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.____ 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 . . . . . $ 76
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

## ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

| *Name of Company* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

| *To whom owing* | *Address* | *Amount* |
|---|---|---|
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| _____ | | $_____ |
| Total . . . . . | | $_____ |

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

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

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

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

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

99. Give accurate description and location_____

_____

_____

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

101. Give accurate location and description_____

_____

_____

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

_____

STATE OF NORTH CAROLINA—COUNTY OF Columbus

I, W. B. Tyndall, 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. B. Tyndall

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

E. A. Worth

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"*

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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. O. Tyndall 2. Postoffice address Lancaster No
3. Township Goose Nest 4. Age, if male, for poll tax 47
5. Race: White X, Indian ____, Negro ____

## INCOME

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No. 1 Value, $ 25
27. Sewing machines . No. 1 Value, $ 15
28. Watches and clocks No. 1 Value, $ 10
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 10
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ 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 . . . . . $ 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.____ 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. No. If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Cleveland

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

W. A. Tyndall

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

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"*

425

# 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 Tolar Brothers 4. Race White
5. Name or description of tract Dixon land
6. Containing 100 acres
7. Adjoining lands of
8. Distance from nearest city or town 4 miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A No 11. If not, give distance from such road. A 1
12. Number of acres in cultivation 40 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 2 21. Value, $
22. Number storehouses 23. Value, $
24. Number barns 2 25. Value, $
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 3500
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 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 1912 40. If by purchase, what was consideration? A. $ 1700
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 47. If yes, give the highest offer, $ 3500

*STATE OF NORTH CAROLINA—County of Cumberland.*

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

D. J. Flora

*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, $ 4500

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 Pleasant Mill
3. Name of owner Tolson Brothers 4. Race White
5. Name or description of tract Carroll land
6. Containing 86 acres
7. Adjoining lands of
8. Distance from nearest city or town 4 miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A. yes 11. If not, give distance from such road. A.
12. Number of acres in cultivation 10 13. Value, $
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber 19. Value, $
20. Number dwelling houses One 21. Value, $
22. Number storehouses 23. Value, $
24. Number barns None 25. Value, $
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $2000
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 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. 1912 40. If by purchase, what was consideration? A. $ 1250
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, $ 1600 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,* T. D. Shaw *, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

T. D. Shaw

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

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

If so, give name of district.....ts?.....

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

Valuation by County Board of Appraisers, $ 2,000

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 Bowers Mills
3. Name of owner Turner Miss Martha 4. Race White
5. Name or description of tract Res.
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 3a. ____ 19. Value, $ 200
20. Number dwelling houses 2 21. Value, $ 1000
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 1200
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A No
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. 15 yrs ago 40. If by purchase, what was consideration? A. $ 9 ~
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, $ 600 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, S. G. Turner, *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. G. Turner

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

C. C. Sumner

Is this property located in any special tax district or distric[ts]? 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, $ 1500

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

Final valuation, $.....

Mrs. Martha Turner

*"True Value in Money—Low Tax Rates"*

# BLANK FOR LISTING LAND ACREAGE

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Mrs. Martha Turner

1. County of Cuss 2. Township Pecan Tree

3. Name of owner ~~Adam Wooden~~ 4. Race ~~Negro~~ White

3½. Postoffice address Fort

5. Name or description of tract 2 lots

6. Containing ____ acres

7. Adjoining lands of ____

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

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

12. Number of acres in cultivation - - - ____ 13. Value, $____

14. Number of acres in grass or pasture - ____ 15. Value, $____

16. Number of acres in waste land - - - ____ 17. Value, $____

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

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

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

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

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

28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 200

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

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

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

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

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

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

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

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

*STATE OF NORTH CAROLINA—County of*_____

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

S G Turner

*Subscribed and sworn (or affirmed) to before me, this* 25 *day of* May, *19* 20

C C Bamm

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $ 200

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

Final valuation, $_____

Mrs. Martha Turner.

*"True Value in Money—Low Tax Rates"*

# BLANK FOR LISTING LAND ACREAGE

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Mrs. Martha Turner

1. County of Cumberland. 2. Township Peace Mill
3. Name of owner ~~Augusta Wilkins~~ 4. Race ~~Negro~~ White
5. Name or description of tract Res. Evans Land
6. Containing ____ acres
7. Adjoining lands of Manus and Others
8. Distance from nearest city or town 2 miles. 9. Name of city or town Fay.
10. Does it adjoin improved graded road? A. Yes 11. If not, give distance from such road. A. ____
12. Number of acres in cultivation - - ____ 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~~ 6 1/2 X 16 ____ 19. Value, $ 13-0
20. Number dwelling houses - - - - 1 21. Value, $ 15-0
22. Number storehouses - - - - - - ____ 23. Value, $____
24. Number barns - - - - - - - - ____ 25. Value, $____
26. Number other buildings - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - $ 300
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A. Yes 30. If not, what was the actual value of the property as a whole? A. $____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A. ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $____ 36. Give amount of insurance on buildings, $____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $____
39. When did you acquire this tract of land? A. 1918 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. Yes 47. If yes, give the highest offer, $ 900

STATE OF NORTH CAROLINA—County of Cumberland.

I W. S. Augustus, 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.

Wm. S. Augustus

Subscribed and sworn (or affirmed) to before me, this 27 day of Sept, 1919.

C. D. Brown

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: There seems to be some misunderstanding about this offer - $300

Valuation by County Board of Appraisers, $300

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

Final valuation, $

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted 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 Martha Turner. Postoffice address Fry, N C

3. Township Ronces 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, $_____ | 28. Watches and clocks | No. 1 Value, $ 10 |
| 20. Reapers | No.____ Value, $_____ | 29. Arms for muster | No.____ Value, $_____ |
| 21. Threshers | No.____ Value, $_____ | 30. Tools of mechanics | No.____ Value, $_____ |
| 22. Binders | No.____ Value, $_____ | 31. Provisions of all kinds | Value, $_____ |
| 23. Tractors | No.____ Value, $_____ | 32. Guns, pistols, etc. | No. 1 Value, $ 5 |
| 24. Wagons | No.____ Value, $_____ | 33. Talking machines | No.____ Value, $_____ |
| 25. Carts | No.____ Value, $_____ | 34. Pianos | No.____ Value, $_____ |
| 26. Organs | No. 1 Value, $ 50 | 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, $ 75
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 140
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

## ALL OTHER PERSONAL PROPERTY

| | | | |
|---|---|---|---|
| 43. Horses | No.____ Value, $_____ | 47. Hogs | No. 1 Value, $ 10 |
| 44. Mules | No.____ Value, $_____ | 48. Cattle | No.____ Value, $_____ |
| 45. Jacks, jennets, | No.____ Value, $_____ | 49. Goats | No.____ Value, $_____ |
| 46. Sheep | No.____ Value, $_____ | 50. Dogs | No.____ Value, $_____ |

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

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

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

| *Name of Company* | *Address* | *Amount* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| Total . . . . . | | $_____ |

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

| *To whom owing* | *Address* | *Amount* |
|---|---|---|
| | | $ |
| | | $ |
| | | $ |
| | | $ |
| | | $ |

Total . . . . . $

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

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

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

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 10

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

99. Give accurate description and location

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

101. Give accurate location and description

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

STATE OF NORTH CAROLINA—COUNTY OF Cumb

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

S. G. Turner Agt

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

E. L. Hace

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

If so, give name of district Fire

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

*"True Value in Money—Low Tax Rates"*

427

# 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 Tyner W J 4. Race White
5. Name or description of tract ..... 6. Containing 4 1/2 acres
7. Adjoining lands of Tyler Hart Mills & 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 - Sat 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, $ 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 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. 1900 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. About Even
42. Give cost of improvements made since purchase, $..... 43. Have you sold any part of it since purchase? A ..... 44. If yes, at what price per acre? A. $..... 45. Was part sold worth more or less per acre than balance of tract? A ..... 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A ..... 47. If yes, give the highest offer, $.....

*STATE OF NORTH CAROLINA—County of Cumberland.*

*I, A. 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.*

A. Johnson

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

J. L. Smith

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $ 1250

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

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name W. J. Turner 2. Postoffice address Jay
3. Township [illegible] 4. Age, if male, for poll tax 47
5. Race: White X, Indian ____, Negro ____

## INCOME

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

14½. Give amount insurance carried other than on buildings and machinery. $____
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, $_____
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 . . . . . $ 111
    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. 9 Value, $ 25
48. Cattle . . . . . No. 1 Value, $ 100
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. 1 Value, $_____
58. Motorcycles No._____ Value, $_____
59. Boats . . No._____ Value, $_____
60. Schooners . No._____ Value, $_____
61. Fire-proof safes . . No._____ Value, $_____
62. Typewriting machines No._____ Value, $_____
63. Adding machines . No._____ Value, $_____
64. Cash registers . . No._____ Value, $_____
65. Billiard & pool tables No._____ Value, $_____
66. Scales . . . . . No._____ Value, $_____
67. Seines and nets . . No._____ Value, $_____
68. Barges . . . . . No._____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $_____
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

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

Total item 82 . . . . . $_____

Carried forward . . . . . $ 125

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

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

SOLVENT CREDITS

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

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

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

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

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

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

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

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

Brought forward, total pages 1 and 2 . . . . . $ 125

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 125

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

99. Give accurate description and location

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

101. Give accurate location and description

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

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, [illegible], 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.

[illegible]

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

[illegible]

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"*

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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 Vann H. A. 4. Race White
5. Name or description of tract Wilmington Road
6. Containing 35 acres
7. Adjoining lands of Delvis Rawls et al
8. Distance from nearest city or town 2 miles. 9. Name of city or town Hope Mills
10. Does it adjoin improved graded road? A. Yes. 11. If not, give distance from such road. A. 300 yds
12. Number of acres in cultivation - - 15 13. Value, $ 400
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land - - 5 17. Value, $ 50
18. Number of acres in ~~timber~~ woody 15 19. Value, $ 500
20. Number dwelling houses - - - - 1 21. Value, $ 300
22. Number storehouses - - - - - - ____ 23. Value, $ ____
24. Number barns - - - - - - - - 1 25. Value, $ 25
26. Number other buildings - - - - 1 27. Value, $ 25
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. 1913 40. If by purchase, what was consideration? A. $ 465
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A. ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A. ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A. ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. ____ 47. If yes, give the highest offer, $ ____

*STATE OF NORTH CAROLINA—County of Cumberland.*

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

A. A. Vann

*Subscribed and sworn (or affirmed) to before me, this 17 day of Sept, 1919*

[illegible]

Is this property located in any special tax district or distric

If so, give name of district ts?

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

[illegible] 1250

Valuation by County Board of Appraisers, $1250

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

Final valuation, $

*"True Value in Money—Low Tax Rates"*

# BLANK FOR LISTING LAND ACREAGE

**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 Rasses Mill
3. Name of owner Vass M A 4. Race White
5. Name or description of tract Wilmington Road
6. Containing 47½ acres
7. Adjoining lands of John Smith & Melvin et al
8. Distance from nearest city or town 2½ miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 20 13. Value, $ 1200
14. Number of acres in grass or pasture 27½ 15. Value, $ 975
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 1 21. Value, $ 500
22. Number storehouses 23. Value, $
24. Number barns 1 25. Value, $ 100
26. Number other buildings 1 27. Value, $ 25
28. Total value of land and all improvements $ 2750
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 1915 40. If by purchase, what was consideration? A. $ 1700
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, T. A. Vann, 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.

T. A. Vann

Subscribed and sworn (or affirmed) to before me, this 17 day of July, 1919

[illegible]

Is this property located in any special tax district or distric

If so, give name of district ts?

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

Valuation by County Board of Appraisers, $ 2750

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 Vanstory W. A. 4. Race White
5. Name or description of tract Wilmington Road (Farm)
6. Containing 40 acres
7. Adjoining lands of Jno Buchanan et al
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 15 13. Value, $ 1500
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 25 17. Value, $ 625
18. Number of acres in timber 19. Value, $ 300
20. Number dwelling houses 1 21. Value, $ 300
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 $ 2525
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $

*STATE OF NORTH CAROLINA—County of 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.*

W. A. Sanstby

*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, $3000

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

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

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BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name W. D. Inman 2. Postoffice address Fay, N.C.
3. Township Cross Roads 4. Age, if male, for poll tax 25
5. Race: White X, Indian ____, Negro ____

## INCOME

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

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

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

8. What is the amount of capital and surplus invested in business? $____
9. When was last inventory taken? Date ____ 1/26
10. What was value of stock as shown by inventory? $____
11. What was the average value of stock carried during year 1919? $____
12. What is amount of insurance carried on stock and fixtures? $____
13. What was the true cash value of merchandise in stock on January 1, 1920? . . . . . $____
14. What was the true cash value of all fixtures on January 1, 1920? . . . . . $____

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

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

## ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

| *Name of Company* | *Address* | *Amount* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| Hart Bros | | $100 |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| 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. No If yes, give particulars and value. A._____

_____

STATE OF NORTH CAROLINA—COUNTY OF Caswell

I, C B Vinson, 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 Vinson

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?_____

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

431

**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 Hada Ryan 4. Race White
5. Name or description of tract Vacant Lot
6. Containing ..... acres
7. Adjoining lands of Robt Stratton et al
8. Distance from nearest city or town ..... miles. 9. Name of city or town .....
10. Does it adjoin improved graded road? A ..... 11. If not, give distance from such road. A .....
12. Number of acres in cultivation ..... 13. Value, $.....
14. Number of acres in grass or pasture ..... 15. Value, $.....
16. Number of acres in waste land ..... 17. Value, $.....
18. Number of acres in timber ..... 19. Value, $.....
20. Number dwelling houses ..... 21. Value, $.....
22. Number storehouses ..... 23. Value, $.....
24. Number barns ..... 25. Value, $.....
26. Number other buildings ..... 27. Value, $.....
28. Total value of land and all improvements ..... $ 150
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $.....
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A .....
32. If yes, give best estimate of timber in thousand feet ..... 33. Has timber right been sold and conveyed? A ..... 34. If yes, to whom? .....
35. What was the consideration of sale? A. $..... 36. Give amount of insurance on buildings, $.....
37. If whole property was rented in 1918, what was the value in money of rent received? A. $.....
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $.....
39. When did you acquire this tract of land? A. 1908 40. If by purchase, what was consideration? A. $ 105
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, Bond Wade, 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.*

Bond Wade

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

Gosh

Is this property located in any special tax district or district

If so, give name of district Mosquito Farms?

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, $.....

BOND OWNER

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

432

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 C Wade 2. Postoffice address Jay

3. Township [illegible] 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? $ X

9. When was last inventory taken? Date____

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 20
28. Watches and clocks No. 2 Value, $ 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, $ 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.____ 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 Bank | | $ 1100 |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $ 1100 |

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) . . . . . $ 1100

Brought forward, total pages 1 and 2 . . . . . 1100 $_____

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 . . . . . $ 1,100

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

99. Give accurate description and location Home J. M. Creech 1 House & lot on Plank Road

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 O Wade, 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 O Wade

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

F W Mann

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"*

433

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. P. Wade Jr. 2. Postoffice address Jay

3. Township [illegible] 4. Age, if male, for poll tax 22

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

## INCOME

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

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

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

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

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

9. When was last inventory taken? Date____

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

| | | | | | |
|---|---|---|---|---|---|
| 19. Mowers | No.____ | Value, $_____ | 28. Watches and clocks | No. 1 | Value, $ 2 |
| 20. Reapers | No.____ | Value, $_____ | 29. Arms for muster | No.____ | Value, $_____ |
| 21. Threshers | No.____ | Value, $_____ | 30. Tools of mechanics | No.____ | Value, $_____ |
| 22. Binders | No.____ | Value, $_____ | 31. Provisions of all kinds | | Value, $_____ |
| 23. Tractors | No.____ | Value, $_____ | 32. Guns, pistols, etc. | No. 1 | Value, $ 5 |
| 24. Wagons | No.____ | Value, $_____ | 33. Talking machines | No.____ | Value, $_____ |
| 25. Carts | No.____ | Value, $_____ | 34. Pianos | No.____ | Value, $_____ |
| 26. Organs | No.____ | Value, $_____ | 35. Silverware | | Value, $_____ |
| 27. Sewing machines | No.____ | Value, $_____ | 36. Diamonds and jewelry | | Value, $_____ |
| | | | 37. All other musical instruments | | Value, $_____ |

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

## ALL OTHER PERSONAL PROPERTY

| | | | | | |
|---|---|---|---|---|---|
| 43. Horses | No.____ | Value, $_____ | 47. Hogs | No.____ | Value, $_____ |
| 44. Mules | No.____ | Value, $_____ | 48. Cattle | No.____ | Value, $_____ |
| 45. Jacks, jennets, | No.____ | Value, $_____ | 49. Goats | No.____ | Value, $_____ |
| 46. Sheep | No.____ | Value, $_____ | 50. Dogs | No.____ | Value, $_____ |
| 52. Total value live stock (items 43 to 50, inclusive) | | | | | $_____ |
| 53. Carriages | No.____ | Value, $_____ | 61. Fire-proof safes | No.____ | Value, $_____ |
| 54. Buggies | No.____ | Value, $_____ | 62. Typewriting machines | No.____ | Value, $_____ |
| 55. Automobiles | No.____ | Value, $_____ | 63. Adding machines | No.____ | Value, $_____ |
| 56. Motor trucks | No.____ | Value, $_____ | 64. Cash registers | No.____ | Value, $_____ |
| 57. Bicycles | No. 1 | Value, $ 10 | 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 . . . . . $ 10
82. Actual value stock in foreign corporations other than foreign corporation stock not required to be listed under provisions of Section 4, Revenue Act 1919:

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

Total item 82 . . . . . $_____

Carried forward . . . . . $ 10

Brought forward (total pages 1 and 2) . . . . . $ 10

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

SOLVENT CREDITS

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

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

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

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

| *To whom owing* | *Address* | *Amount* |
|---|---|---|
| | | $ |
| | | $ |
| | | $ |
| | | $ |
| | | $ |

Total . . . . . $

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

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

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

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 10

98. Have you purchased any real property since May 1, 1919? If so, from whom? 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 R M Wells do solemnly swear (or affirm) that to the best of my knowledge,

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 M Wells do solemnly swear (or affirm) that to the best of my knowledge,

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 M Wells do solemnly swear (or affirm) that to the best of my knowledge,

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 M Wells do solemnly swear (or affirm) that to the best of my knowledge,

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

434

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name A M Waddell 2. Postoffice address Ivey
3. Township Mr 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 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. $ 0
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, $ 25
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . 1 Value, $ 25
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, $ 100
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

## ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $ 10

Brought forward (total pages 1 and 2) . . . . . $ 10

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

SOLVENT CREDITS

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

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

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

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

Charge Lot 50

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

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

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

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 10

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

99. Give accurate description and location 1 lot near Salad Hart mills

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

101. Give accurate location and description

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

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, A M Haddock, 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 M Haddock

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

J A Marsh

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

If so, give name of district

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

435

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. Waddleton 2. Postoffice address Fayetteville

3. Township Beaver Dam 4. Age, if male, for poll tax 44

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

## INCOME

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

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

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

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

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

### FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No.____ Value, $_____
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 75
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. 2 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 . . . . . 2 -

SOLVENT CREDITS

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

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

| *Name of Company* | *Address* | *Amount* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| Total . . . . . | | $_____ |

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

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

J. M. Waddell

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

O. B. Pearce

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

436

**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 Wallace J. M. 4. Race White
5. Name or description of tract Wm Ayers land (4 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~~ 4 Lots ____ 19. Value, $ 230
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 $ 230
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. $ 232
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No, 47. If yes, give the highest offer, $ ____

STATE OF NORTH CAROLINA } County of Cumberland.

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

J M Wallace

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

O C Hamm

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

If so, give name of district ts? Town Mill

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"*

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. Wallace 2. Postoffice address Rockdale

3. Township Pecans Mill 4. Age, if male, for poll tax 74

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

## INCOME

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

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

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

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

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

9. When was last inventory taken? Date ____

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No.____ Value, $_____
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No. 1 Value, $ 10
28. Watches and clocks No.____ Value, $ 2.5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 5
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 300
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 340
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 40

## 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) . . . . . $ 40

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

SOLVENT CREDITS

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

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

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

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| ~~Lennon Bros~~ Co | Lafayette | $ 190 |
| | | $ |
| | | $ |
| | | $ |
| 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 . . . . . $ 190

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 . . . . . $ 190

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 . . . . . $ 230

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

J M Wallace

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

Ed 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"*

437

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name W. H. Wallace 2. Postoffice address Jay

3. Township Pleasant Ridge 4. Age, if male, for poll tax 50

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, $_____
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, $ 250
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 450
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 150

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $ 230

Brought forward (total pages 1 and 2) . . . . . $ 230

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 | | $ 726 |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $ 726 |

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) . . . . . $ 726

Brought forward, total pages 1 and 2 . . . . . $ 330

Brought forward, total items 84 to 90, inclusive . . . . . $ 726

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 . . . . . $ 726

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 . . . . . $ 956

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? Yes to Roy Bennett

101. Give accurate location and description In Dr Gilbert 27 acres on Rockfish

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

W M Wallace

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

E A Moore

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

Chas Walker

*"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 Pierces Mill
3. Name of owner ~~Wm Johnson~~ 4. Race White
3½. Postoffice address Fay — 8
5. Name or description of tract Jenkins land
6. Containing 138 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 - - - - 138 19. Value, $1380
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 - - - - - - - - - - - - - - - - - $1380
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*____

C P Ward

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, $ 2300

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

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

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FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name John W Webster 2. Postoffice address Troy, Me

3. Township Francis Mills 4. Age, if male, for poll tax 24

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

## INCOME

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

| | | | | | |
|---|---|---|---|---|---|
| 19. Mowers | No.____ | Value, $_____ | 28. Watches and clocks | No. 2 | Value, $ 15 |
| 20. Reapers | No.____ | Value, $_____ | 29. Arms for muster | No.____ | Value, $_____ |
| 21. Threshers | No.____ | Value, $_____ | 30. Tools of mechanics | No.____ | Value, $_____ |
| 22. Binders | No.____ | Value, $_____ | 31. Provisions of all kinds | | Value, $_____ |
| 23. Tractors | No.____ | Value, $_____ | 32. Guns, pistols, etc. | No. 1 | Value, $ 2 |
| 24. Wagons | No.____ | Value, $_____ | 33. Talking machines | No.____ | Value, $_____ |
| 25. Carts | No.____ | Value, $_____ | 34. Pianos | No. 1 | Value, $ 200 |
| 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, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 277
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 77

## ALL OTHER PERSONAL PROPERTY

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

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

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

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

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

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| ---------- | | $---------- |
| Total . . . . . | | $---------- |

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

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

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

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

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

Brought forward, total pages 1 and 2 . . . . . $ 77

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 . . . . . $ 77

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

99. Give accurate description and location

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

101. Give accurate location and description

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

STATE OF NORTH CAROLINA—COUNTY OF Lenoir

I, Tom H. Hester, 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.

Jam Webster

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

E K Hoa

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"*

440

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 O West 2. Postoffice address Jay R 7

3. Township Pon 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? $ No

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

Carried forward . . . . . $ ____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

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

## ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $_____

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

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

SOLVENT CREDITS

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

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

| *Name of Company* | *Address* | *Amount* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| | | $_____ |
| Total . . . . . | | $_____ |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| | | $_____ |
| Total . . . . . | | $_____ |

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

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

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

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

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

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

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

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

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

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

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

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

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, B. C. Hunt, 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. C. Hunt

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

Lee 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)

*"True Value in Money—Low Tax Rates"*

441

# 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 Frances Mill
3. Name of owner J. D. West 4. Race White
3½. Postoffice address Fay - 7
5. Name or description of tract Woods
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, $ 600

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

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name J D West 2. Postoffice address Fay R7.
3. Township Concessionee 4. Age, if male, for poll tax 58
5. Race: White X, Indian ____, Negro ____

## INCOME

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

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

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

8. What is the amount of capital and surplus invested in business? $____
9. When was last inventory taken? Date ____ 200
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. 3 Value, $ 10
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $ 50
32. Guns, pistols, etc. . No. 1 Value, $ 5
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 100
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 165
    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, $ 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?

99. Give accurate description and location N/A

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

101. Give accurate location and description

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

STATE OF NORTH CAROLINA—COUNTY OF Lenoir

I, J D West, 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 West

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

Ed Hace

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"*

442

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name J O West 2. Postoffice address Fay. R7

3. Township Francis Mcc 4. Age, if male, for poll tax 25

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

## INCOME

6. If married or widow or widower with minor child or children, was your gross income from salaries, fees, trades or professions and property not taxed, any or all of them, in excess of $1,500 for the twelve months ending January 1, 1920? Answer 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, $_____
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 . . . . . $ 15
    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, J. D. West, 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. West

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

E. L. Stoel

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)

Hope Mills

*"True Value in Money—Low Tax Rates"*

443

# 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 Rockfish No 1

3. Name of owner West J. B. M 4. Race White

5. Name or description of tract Little Juniper

6. Containing 10 acres

7. Adjoining lands of Bass and others

8. Distance from nearest city or town 3 miles. 9. Name of city or town Hope Mills

10. Does it adjoin improved graded road? A No 11. If not, give distance from such road. A 1

12. Number of acres in cultivation - - None 13. Value, $

14. Number of acres in grass or pasture 1 15. Value, $

16. Number of acres in waste land - - 10 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, Mrs J Z McDuffie, 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 J Z McDuffie

*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, $ 150

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

Final valuation, $ ____

*"True Value in Money—Low Tax Rates"*

444

# BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumi 2. Township Rances Mill
3. Name of owner L. B. West 4. Race White
3½. Postoffice address Cumberland
5. Name or description of tract Wm Parker land
6. Containing 82 acres
7. Adjoining lands of —
8. Distance from nearest city or town, 5 miles. 9. Name of city or town Hay
10. Does it adjoin improved graded road? A. No 11. If not, give distance from such road. A. 2 miles
12. Number of acres in cultivation - - - 40 13. Value, $ 1200
14. Number of acres in grass or pasture - — 15. Value, $ —
16. Number of acres in waste land - - - — 17. Value, $ —
18. Number of acres in timber Woods 42 19. Value, $ 300
20. Number dwelling-houses - - - - - 1 21. Value, $ —
22. Number storehouses - - - - - - - — 23. Value, $ —
24. Number barns - - - - - - - - - 1 25. Value, $ —
26. Number other buildings - - - - - — 27. Value, $ —
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 1500
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 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.*

Russell West

*Subscribed and sworn (or affirmed) to before me, this* 27 *day of* March, *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, $ 1500

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

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

Mis. 445

# 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. L. Watt 2. Postoffice address Fayetteville

3. Township Barnes Mill 4. Age, if male, for poll tax 34

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, $_____
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 Cumb

I, R L Wall, 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 L Wall

Subscribed and sworn (or affirmed) to before me, this 16 day of Apr, 19 20

O A Yarborough

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

446

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 P J Wheeler 2. Postoffice address Fayetteville

3. Township Prairie Mill 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____

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

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

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

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

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

FOR MANUFACTURERS—MATERIAL IN PROCESS OF MANUFACTURE

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

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

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

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

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

Carried forward . . . . . $____

Brought forward . . . . . $_____

## PERSONAL PROPERTY

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

19. Mowers . . No.____ Value, $_____
20. Reapers . No.____ Value, $_____
21. Threshers . No.____ Value, $_____
22. Binders . . No.____ Value, $_____
23. Tractors . No.____ Value, $_____
24. Wagons . . No. 1 Value, $ 25
25. Carts . . No.____ Value, $_____
26. Organs . . No.____ Value, $_____
27. Sewing machines . No.____ Value, $_____
28. Watches and clocks No.____ 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 . . . . . $ 25
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive. . . . . $_____

## ALL OTHER PERSONAL PROPERTY

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

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

Total item 82 . . . . . $_____

Carried forward . . . . . $ 25

Brought forward (total pages 1 and 2) . . . . . $ 25

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

SOLVENT CREDITS

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

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

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

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

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

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

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

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

Brought forward, total pages 1 and 2 . . . . . $ 25

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

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

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

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

| *To whom owing* | *Address* | *Amount* |
|---|---|---|
| | | $ |
| | | $ |
| | | $ |
| | | $ Charge Land 100 |
| | | $ |
| Total | | $ |

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

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

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

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 25

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

99. Give accurate description and location Ayers land 2.00 acres, 100

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, B. F. Wheeler, 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. F. Wheeler

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

E R Hood

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

If so, give name of district Mearsville Free

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

Valuation by County Board of Appraisers, $

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

Final valuation, $

(E-1210)

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# BLANK FOR LISTING LOTS IN AND NEAR CITIES AND TOWNS

**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 Cumberland — 2. Township Pierces Mill
3. City or town Fayetteville — 4. Is property in city limits? no
5. If not in city limits, give distance from city limits 2 mile
6. Name of owner Wheeler Charley — 7. Race White
8. Postoffice address Fayetteville N.C.
9. Lot listed located on Cashuten Rd., Street. 10. Give accurately street number, or other description by which property can be readily located

11. Adjoining owners B J Wheeler and others

12. Size of lot, front feet, 60; depth, 150 feet. 13. Value of lot, not including buildings, $75
14. Value of building or buildings, $— 15. Total value of lot and all improvements, $75
16. In your best judgment, does the answer to Question 15 represent the actual cash value of this lot and all improvements on May 1, 1919? Yes
17. If not, what was the actual value of the property as a whole? $75
18. Character of construction of buildings
19. When were buildings or building erected?
20. Give amount of insurance on building or buildings, $
21. If property was rented in 1918, give amount of rental received, $
22. If occupied or used by owner, what was fair annual rental value? $
23. When did you acquire this property? 1919
24. If by purchase, what was the consideration? $75
25. Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? no
26. Give cost of improvements since purchase, $— 27. Have you had a genuine offer for this property, or any part of it, in the last two years? 28. If yes, give highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland

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

C. R. Wheeler

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

J. C. Sweeney

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

Is property located in any special tax district?_____ If so, give name of district

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 19_____

Complaint heard_____, 19_____

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

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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. Wheeler 2. Postoffice address Fox-
3. Township Francis Mill 4. Age, if male, for poll tax 24
5. Race: White X, Indian ____, Negro ____

## INCOME

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

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

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

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

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

J. W. Mauney

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

E. L. Hoke

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

If so, give name of district_____

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

_____

_____

Valuation by County Board of Appraisers, $_____

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

Final valuation, $_____

(E-1210)

*"True Value in Money—Low Tax Rates"*

# BLANK FOR LISTING LAND ACREAGE

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

1. County of Cayuga 2. Township Scipio
3. Name of owner O. H. Hurlbut 4. Race White
3½. Postoffice address Fair Haven
5. Name or description of tract 4 Vo Lots, Pony 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 - - - - - 1 21. Value, $ 400
22. Number storehouses - - - - - - _____ 23. Value, $ 4 Vo Lots
24. Number barns - - - - - - - - _____ 25. Value, $_____
26. Number other buildings - - - - - _____ 27. Value, $_____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 400.
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 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. $ 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 _____

I, O. H. Sherrill, 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.

O. H. Sherrill

Subscribed and sworn (or affirmed) to before me, this 29 day of May, 1920

Gibbes

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:_____

800

Valuation by County Board of Appraisers, $~~400~~

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

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name O. H. Wheeler 2. Postoffice address Fayetteville N.C.

3. Township Spences Mill 4. Age, if male, for poll tax 50

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, $ 40
28. Watches and clocks No. 1 Value, $ 1
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $_____
32. Guns, pistols, etc. . No. 1 Value, $ 4
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 . . . . . $ 695
    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? Perry Estate

99. Give accurate description and location Lot, Lincolnton Rd the Home House,

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

A. H. Sueder

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

E. L. Hoover

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

If so, give name of district Mission, Hoover

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"*

450

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

*STATE OF NORTH CAROLINA—County of* Person Co

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

J. M. Wiggins

*Subscribed and sworn (or affirmed) to before me, this* 17 *day of* Oct, *19*_____

H. Whitfield J.P.

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

If so, give name of district_____

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

Valuation by County Board of Appraisers, $ 1000

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

Final valuation, $_____

*"True Value in Money—Low Tax Rates"*

# BLANK FOR LISTING LAND ACREAGE

**The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute 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 Williams Annie 4. Race White
5. Name or description of tract
6. Containing 1 1/2 acres
7. Adjoining lands of J B Manus & 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 1/2 13. Value, $ 60
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, $ 700
22. Number storehouses 23. Value, $
24. Number barns 1 25. Value, $ 25
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 785
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, C E Mann, 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 Mann Agt.

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

L A Branch

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

If so, give name of district Hill ts?

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

Valuation by County Board of Appraisers, $ 900

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

Final valuation, $.....

*"True Value in Money—Low Tax Rates"*

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# BLANK FOR LISTING LAND ACREAGE

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

1. County of Cumberland 2. Township Pearce Mill
3. Name of owner Williams C B 4. Race White
5. Name or description of tract Pearce Mill
6. Containing 1/4 acres
7. Adjoining lands of Butler
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, $ Lot 100 & 600
22. Number storehouses ____ 23. Value, $ ____
24. Number barns ____ 25. Value, $ ____
26. Number other buildings ____ 27. Value, $ ____
28. Total value of land and all improvements $ 700
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
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. $ Love
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A No 47. If yes, give the highest offer, $ ____

*STATE OF NORTH CAROLINA—County of Cumberland.*

*I, C. S. Williams, 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. S. Williams

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

Geo. Gillis

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

If so, give name of district Fayetteville ts?

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

Valuation by County Board of Appraisers, $ 150

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

Final valuation, $.....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

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

1. Name C. L. Williams 2. Postoffice address Fay N C

3. Township Gloucester Mill 4. Age, if male, for poll tax 61

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, $ 50
31. Provisions of all kinds . . Value, $ 20
32. Guns, pistols, etc. . No. 1 Value, $ 15
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 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. 2 Value, $ 10
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 10
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 . . . . . $ 10

Brought forward (total pages 1 and 2) . . . . . $ 10

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

SOLVENT CREDITS

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

84. The true and actual value of all bonds (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* |
|---|---|---|
| Wachovia Bank | | $ 100 |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

| *Name* | *Address* | *Amount* |
|---|---|---|
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| Total . . . . . | | $---------- |

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

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

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

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

Carried forward (total items 84 to 90, inclusive) . . . . . $ 100

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

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

DEDUCTIONS CLAIMED FROM SOLVENT CREDITS

NOTE: Indebtedness not required to be listed except as offset against solvent credits.

92. Amount of book accounts and bills payable which you owed on January 1, 1920 . . . . . $

93. Bona fide notes, claims or demands outstanding on January 1, 1920, whether secured by mortgage or not:

| *To whom owing* | *Address* | *Amount* |
|---|---|---|
| | | $ |
| | | $ |
| | | $ |
| | | $ |
| | | $ |
| Total . . . . . | | $ |

94. Total deductions claimed, items 92 and 93 . . . . . $

95. Net value solvent credits . . . . . $ 100

96. Give the true and actual value of all other tangible and intangible personal property owned on January 1, 1920, not otherwise specified herein . . . . . $ 1

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 110

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 Lincoln

I, C. P. Williams, 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. P. Williams

Subscribed and sworn (or affirmed) to before me, this 2 day of March, 1920

C. R. Hoke

Is this property located in any special tax district or districts? No

If so, give name of district

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $

Notice of valuation mailed , 1920. Complaint heard , 1920.

Final valuation, $

(E-1210)

*"True Value in Money—Low Tax Rates"*

453

# 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 Williams C. F. 4. Race White
5. Name or description of tract Meyers Lot
6. Containing 2 lots acres
7. Adjoining lands of Jno Brown Mathes
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 13. Value, $
14. Number of acres in grass or pasture 2 15. Value, $ 120
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 1 23. Value, $ 100
24. Number barns 25. Value, $
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 220
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A 47. If yes, give the highest offer, $

*STATE OF NORTH CAROLINA—County of Cumberland.*

*I, ..... do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

E. H. Wrenn

*Subscribed and sworn (or affirmed) to before me, this* 22 *day of* Feb *, 19*--

D. A. Thomas

Is this property located in any special tax district or district ..... Yes .....

If so, give name of district Massey Hill ts? .....

Additional facts or comment by Supervisor or assistant, including estimate of value: .....

300

Valuation by County Board of Appraisers, $ 300

Notice of valuation mailed ....., 1919. Complaint heard ....., 1919.

Final valuation, $ .....

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

BLANK FOR LISTING

# TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

The discrimination against personal property, tangible and intangible, has been removed by the valuation of real property at its full cash value, and the tax rates to be paid this year, on real and personal property, under this revaluation, will be but a small fraction of the rates heretofore paid. A specific exemption of $300.00 has been provided upon the certain items of personal property of most general ownership, set out in Questions 19 to 40 in this questionnaire. Cotton, tobacco, and other farm products held temporarily for market or in the hands of original producers, may be listed under head of solvent credits, and any debts owing deducted 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. F. Williams 2. Postoffice address Day

3. Township [illegible] 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? $ 100
9. When was last inventory taken? Date Jan 1 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? . . . . . $ 100
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 . . . . . $ 100

Brought forward . . . . . $ 100

## 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, $ 3
28. Watches and clocks No.____ Value, $_____
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $_____
31. Provisions of all kinds . . . Value, $ 5
32. Guns, pistols, etc. . No. 1 Value, $ 15
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 100
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $_____
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

## ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $_____
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $_____
57. Bicycles . No.____ Value, $_____
58. Motorcycles No.____ Value, $_____
59. Boats . . No.____ Value, $_____
60. Schooners . No.____ Value, $_____
61. Fire-proof safes . . No.____ Value, $_____
62. Typewriting machines No.____ Value, $_____
63. Adding machines . No.____ Value, $_____
64. Cash registers . . No.____ Value, $_____
65. Billiard & pool tables No.____ Value, $_____
66. Scales . . . . . No.____ Value, $_____
67. Seines and nets . . No.____ Value, $_____
68. Barges . . . . . No.____ Value, $_____
69. All other floating property . . . . . Value, $_____
70. All stone, brick and other building material on hand . . . . . Value, $_____
71. Number feet lumber on hand and value . . . . . No. feet_____ Value, $_____
72. Value all logs . . . . . No. feet_____ Value, $_____
73. Value all ties . . . . . No._____ Value, $_____
74. Value staves, posts, buildings, and heading blocks . . . . . Value, $_____
75. Acid wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
76. Pulp wood, cut and piled on premises or right of way, No. cords_____ Value, $_____
77. Tan bark, cut and piled on premises or right of way, No. cords_____ Value, $_____
78. Poles cut and piled on premises or right of way . . . No. poles_____ Value, $_____
79. Money on hand (not deposited in banks) . . . . . $ 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 . . . . . $ 2

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 . . . . . $ 2

97. TOTAL VALUE OF ALL PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, ON JANUARY 1, 1920 . . . . . $ 202

98. Have you purchased any real property since May 1, 1919? If so, from whom? Lot to W. H. the Holmes Church

99. Give accurate description and location Jones Joe Brown estate "Ayers Land" Bought from J. Johnson 3 Tracts Ayers property

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.

E. F. Williams

STATE OF NORTH CAROLINA—COUNTY OF Cumberland

I, E. F. Williams, 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. F. Williams

Subscribed and sworn (or affirmed) to before me, this 4 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 Dist. 5

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 Pleasant Prairie
3. Name of owner G. W. Williams 4. Race White
3½. Postoffice address Fargo
5. Name or description of tract Ayers Land
6. Containing 2 acres
7. Adjoining lands of
8. Distance from nearest city or town, ____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. ____ 11. If not, give distance from such road. A. ____
12. Number of acres in cultivation - - - ____ 13. Value, $____
14. Number of acres in grass or pasture - ____ 15. Value, $____
16. Number of acres in waste land - - - ____ 17. Value, $____
18. Number of acres in timber - - - - ____ 19. Value, $____
20. Number dwelling-houses - - - - - ____ 21. Value, $____
22. Number storehouses - - - - - - ____ 23. Value, $____
24. Number barns - - - - - - - - ____ 25. Value, $____
26. Number other buildings - - - - - ____ 27. Value, $____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 550
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. ____ 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, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

455

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 produets 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 Geo Williams 2. Postoffice address Fox, N
3. Township Prairie Mills 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____
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, $_____
31. Provisions of all kinds . . . Value, $ 30
32. Guns, pistols, etc. . No. 1 Value, $ 2
33. Talking machines . No.____ Value, $_____
34. Pianos . . . . . No.____ Value, $_____
35. Silverware . . . . . Value, $_____
36. Diamonds and jewelry . . . Value, $_____
37. All other musical instruments Value, $_____
38. All other mechanical and agricultural machinery and implements . . . . Value, $_____
39. Household and kitchen furniture . . . . . Value, $ 50
40. Library and scientific instruments . . . . . Value, $_____
41. Total items 19 to 40, inclusive . . . . . $ 88
    Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $_____

## ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No.____ Value, $_____
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No. 1 Value, $ 5
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, $ 8
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 . . . . . $ 8
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 . . . . . $ 13

Brought forward (total pages 1 and 2) . . . . . $ 13

83. Dogs listed under provisions of an "Act to tax dogs in North Carolina and to encourage sheep husbandry." Dogs owned by yourself or any member of your family, as follows:
Number of open female dogs of age of six months or older . None 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* |
|---|---|---|
| Lumberton | | $ 25 |
| | | $---------- |
| | | $---------- |
| | | $---------- |
| 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 . . . . . $ 18

Brought forward, total items 84 to 90, inclusive . . . . . $ 25

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 . . . . . $ 25

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 . . . . . $ 38

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 Cocuny

I, Geo Williams, 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.

Geo Williams

Subscribed and sworn (or affirmed) to before me, this 4 day of [illegible], 1920

[illegible]

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"*

456

# 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 Harrison Mill
3. Name of owner Williams Mrs D.B. 4. Race White
5. Name or description of tract Res. Cumberland Rd
6. Containing 1.5 acres
7. Adjoining lands of Tyson Brisson & others
8. Distance from nearest city or town 1 miles. 9. Name of city or town Troy
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 1 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, $ 500
22. Number storehouses 23. Value, $
24. Number barns 1 25. Value, $ 50
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 750
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A No
32. If yes, give best estimate of timber in thousand feet 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. $ No
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 1914 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
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, Mrs J B Williams, 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 J B Williams

Subscribed and sworn (or affirmed) to before me, this 23 day of July, 1919

J A Marsh

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

This Should be 1000

Valuation by County Board of Appraisers, $1000

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

*"True Value in Money—Low Tax Rates"*

# BLANK FOR LISTING LAND ACREAGE

**The purpose of this blank is to disclose the fair, actual cash value of the tract of land listed. It carries the guarantee of the State that the purpose is not to increase the total amount of taxes paid, but to find the value of each separate piece of property equally, and by the same standard rule, so that equal justice may be done to each taxpayer. The total increase in taxes cannot exceed ten per cent for the State, for the county, for any special tax district. A separate blank must be filled out for each separate piece of real property. The Supervisor must require that full answer be made to every question. If you cannot answer any question with absolute accurracy, give the answer that represents your best judgment as an estimate. The Board of Appraisers will not be bound by your answer as to the actual value of the property. Your answer should represent your best judgment of the value. The assessment will represent the best judgment of the County Board of Appraisers, which may be higher or lower than yours. You will in any case be notified in writing by mail of assessment made, and will be given opportunity to be heard if in your judgment it is assessed for more than its actual cash value.**

1. County of Cumberland. 2. Township Parces Mill
3. Name of owner Williams Mrs. J. A. 4. Race white
5. Name or description of tract Res. with Lumberton Rd
6. Containing 40 acres
7. Adjoining lands of Garrett & others
8. Distance from nearest city or town 2 miles. 9. Name of city or town Fay
10. Does it adjoin improved graded road? A Yes 11. If not, give distance from such road. A
12. Number of acres in cultivation 20 13. Value, $ 400
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber Woods 20 19. Value, $ 200
20. Number dwelling houses 1 21. Value, $ 300
22. Number storehouses 23. Value, $
24. Number barns 1 25. Value, $ 50
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 950
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. 1914 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 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, Max L B Williams 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.

Max L B Williams

Subscribed and sworn (or affirmed) to before me, this 27 day of Aug, 1919

J A Strauch

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, $ 1200

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 Williams Miles 4. Race White
5. Name or description of tract Lot
6. Containing 2 acres
7. Adjoining lands of Delia Rawlinson
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
12. Number of acres in cultivation 2 Not 13. Value, $ 200
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 17. Value, $
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 21. Value, $
22. Number storehouses 23. Value, $
24. Number barns 25. Value, $
26. Number other buildings 27. Value, $
28. Total value of land and all improvements $ 200
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 40. If by purchase, what was consideration? A. $
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ 43. Have you sold any part of it since purchase? A 44. If yes, at what price per acre? A. $ 45. Was part sold worth more or less per acre than balance of tract? A 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A 47. If yes, give the highest offer, $

STATE OF NORTH CAROLINA—County of Cumberland.

I, C. A. 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.

C. A. Maness Agt.

Subscribed and sworn (or affirmed) to before me, this 22 day of Feb, 19 19

Is this property located in any special tax district or distric

If so, give name of district Wells ts? Yes

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"*

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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.**

Deeded by D. L. Williamson

1. County of Cumberland. 2. Township Pearces Mill
3. Name of owner Dicky A Pa 4. Race White
5. Name or description of tract 1 Res & lot
6. Containing ____ acres
7. Adjoining lands of Fay Realty Co South
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, $ 100
14. Number of acres in grass or pasture ____ 15. Value, $ ____
16. Number of acres in waste land - - ____ 17. Value, $ ____
18. Number of acres in timber - - - ____ 19. Value, $ ____
20. Number dwelling houses - - - - 1 21. Value, $ 800
22. Number storehouses - - - - - - ____ 23. Value, $ ____
24. Number barns - - - - - - - - - ____ 25. Value, $ ____
26. Number other buildings - - - ____ 27. Value, $ ____
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 900
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A Yes 30. If not, what was the actual value of the property as a whole? A. $ ____
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A ____
32. If yes, give best estimate of timber in thousand feet ____ 33. Has timber right been sold and conveyed? A ____ 34. If yes, to whom? ____
35. What was the consideration of sale? A. $ ____ 36. Give amount of insurance on buildings, $ ____
37. If whole property was rented in 1918, what was the value in money of rent received? A. $ ____
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $ ____
39. When did you acquire this tract of land? A. ____ 40. If by purchase, what was consideration? A. $ ____
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A ____
42. Give cost of improvements made since purchase, $ ____ 43. Have you sold any part of it since purchase? A ____ 44. If yes, at what price per acre? A. $ ____ 45. Was part sold worth more or less per acre than balance of tract? A ____ 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A ____ 47. If yes, give the highest offer, $ ____

*STATE OF NORTH CAROLINA—County of Cumberland.*

*I, W. S. Clarton, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of myknowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

W S Clarton agt

*Subscribed and sworn (or affirmed) to before me, this 23 day of July, 19 19*

F A Brooks

Is this property located in any special tax district or distric

If so, give name of district ts?

Additional facts or comment by Supervisor or assistant, including estimate of value:

Valuation by County Board of Appraisers, $ 400

Notice of valuation mailed, 1919. Complaint heard, 1919.

Final valuation, $

*"True Value in Money—Low Tax Rates"*

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# BLANK FOR LISTING LAND ACREAGE

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1. County of Cum 2. Township Flowers Mill
3. Name of owner Sam Wickerson 4. Race White
3½. Postoffice address
5. Name or description of tract 49
6. Containing ~~3½~~ 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 $ 450
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. 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, $ 1500

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

*"True Value in Money—Low Tax Rates"*

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1. County of Cumi 2. Township Pierces Mill
3. Name of owner Sam Wilkerson 4. Race White
3½. Postoffice address
5. Name or description of tract
6. Containing 34 1/2 acres
7. Adjoining lands of
8. Distance from nearest city or town, ____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. 11. If not, give distance from such road. A.
12. Number of acres in cultivation - - - 13. Value, $
14. Number of acres in grass or pasture - 15. Value, $
16. Number of acres in waste land - - - 17. Value, $
18. Number of acres in timber - - - - 19. Value, $
20. Number dwelling-houses - - - - - 21. Value, $
22. Number storehouses - - - - - - - 23. Value, $
24. Number barns - - - - - - - - - 25. Value, $
26. Number other buildings - - - - - 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - $ 880
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, $1500

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 Beaver Pond
3. Name of owner Wilson J. [illegible] 4. Race White
3½. Postoffice address [illegible]
5. Name or description of tract Calhoun Land
6. Containing 30 acres
7. Adjoining lands of Rogers Dolan et al
8. Distance from nearest city or town, 4½ 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. [illegible]
12. Number of acres in cultivation - - - [illegible] 13. Value, $[illegible]
14. Number of acres in grass or pasture - [illegible] 15. Value, $[illegible]
16. Number of acres in waste ~~land~~ [illegible] 17. Value, $[illegible]
18. Number of acres in timber [illegible] 19. Value, $ 700
20. Number dwelling-houses - - - - - [illegible] 21. Value, $[illegible]
22. Number storehouses - - - - - - [illegible] 23. Value, $[illegible]
24. Number barns - - - - - - - - [illegible] 25. Value, $[illegible]
26. Number other buildings - - - - - [illegible] 27. Value, $[illegible]
28. Total value of land and all improvements - - - - - - - - - - - - - - - - - - $[illegible]
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May 1, 1919? A. Yes 30. If not, what was the actual value of the property as a whole? A. $[illegible]
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A. [illegible]
32. If yes, give best estimate of timber in thousand feet [illegible] 33. Has timber right been sold and conveyed? A. [illegible] 34. If yes, to whom? [illegible]
35. What was the consideration of sale? A. $[illegible] 36. Give amount of insurance on buildings, $[illegible]
37. If whole property was rented in 1918, what was the value in money of rent received? A. $[illegible] 38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $[illegible]
39. When did you acquire this tract of land? A. 1916 40. If by purchase, what was consideration? A. $ 165
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 ~~ac~~ Henry Count [illegible]
42. Give cost of improvements made since purchase, $[illegible] 43. Have you sold any part of it since purchase? A. [illegible] 44. If yes, at what price per acre? A. $[illegible] 45. Was part sold worth more or less per acre than balance of tract? A. [illegible] 46. Have you had a genuine offer for this tract, or any part of it, in the last two years? A. [illegible] 47. If yes, give the highest offer, $[illegible]

*STATE OF NORTH CAROLINA—County of*_____

*I,* J. L. Wilson, *do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement [or statements] contains a true, full and correct list of all real property owned by me on the first day of May, one thousand nine hundred and nineteen, or which I am authorized or required to list as agent for another; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the Supervisor or his assistant as to the entire quantity, quality or value of the property; that I have, to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of May, one thousand nine hundred and nineteen, by which I mean the price that could be obtained for said property at private or voluntary sale for cash, and not the price which might be realized at a forced or auction sale; that I have made full and true answer to all questions with respect to the value and condition of such property that I have been required to answer; so help me, God.*

J. L. Wilson

*Subscribed and sworn (or affirmed) to before me, this* 20 *day of* July, *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, $ 300

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

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1. County of Cumberland. 2. Township Spruces mill
3. Name of owner Wilson Reece Receivers 4. Race White
5. Name or description of tract 6 lots ayers subdivision ~~10 lots~~ 4 lots Vilson Heights 6. Containing 10 lots acres
7. Adjoining lands of — on Lumberton road
8. Distance from nearest city or town 7 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 - - - ✓ 19. Value, $
20. Number dwelling houses - - - - none 21. Value, $
22. Number storehouses - - - - - - ✓ 23. Value, $
24. Number barns - - - - - - - - ✓ 25. Value, $
26. Number other buildings - - - - none 27. Value, $
28. Total value of land and all improvements - - - - - - - - - - - - $150.00
29. In your best judgment, does the answer given to Question 28 represent the actual cash value of this tract of land and all improvements on May I, 1919? A yes 30. If not, what was the actual value of the property as a whole? A. $150.00
31. Does this tract contain merchantable timber in excess of that necessary for general farm use on this tract? A no
32. If yes, give best estimate of timber in thousand feet ✓ 33. Has timber right been sold and conveyed? A ✓ 34. If yes, to whom? ✓
35. What was the consideration of sale? A. $✓ 36. Give amount of insurance on buildings, $ none
37. If whole property was rented in 1918, what was the value in money of rent received? A. $0
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $0
39. When did you acquire this tract of land? A. 1917 40. If by purchase, what was consideration? A. $100.00
41 Were there any circumstances connected with the sale which caused it to sell for more or less than its value at that time? A
42. Give cost of improvements made since purchase, $ none 43. Haye 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 yes 47. If yes, give the highest offer, $100.00

was offered $100. or $10. per act but offer was withdrawn

*STATE OF NORTH CAROLINA—County of Cumberland.*

*I, Wilson Pearce Rec 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.*

Wilson Pearce Receivers
per Pearce

*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, $.....

*"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 Cass 2. Township Pearce Twp
3. Name of owner Jacob A Woodward Est 4. Race Black
3½. Postoffice address Ged Woodward Dunlap
5. Name or description of tract
6. Containing 22 acres
7. Adjoining lands of
8. Distance from nearest city or town, _____ miles. 9. Name of city or town
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 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.*

Thomas Stubbs
W D Gant

*Subscribed and sworn (or affirmed) to before me, this* 19 *day of* May, *19*20

W D Gant

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $ 500

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

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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. F. Wynn 2. Postoffice address Jay

3. Township Jr 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 yes What was the amount of such excess? $500

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, $ 5
28. Watches and clocks No. 1 Value, $ 5
29. Arms for muster . No.____ Value, $_____
30. Tools of mechanics . No.____ Value, $ 25
31. Provisions of all kinds . . . Value, $ 100
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, $ 400
40. Library and scientific instruments . . . . . Value, $ 5
41. Total items 19 to 40, inclusive . . . . . $ 540
Less exemption of $300.00 . . . . . $300.00
42. Net value above exemption, items 19 to 40, inclusive . . . . . $ 240

## ALL OTHER PERSONAL PROPERTY

43. Horses . . No.____ Value, $_____
44. Mules . . No.____ Value, $_____
45. Jacks, jennets, No.____ Value, $_____
46. Sheep . . No.____ Value, $_____
47. Hogs . . . . . No.____ Value, $_____
48. Cattle . . . . . No. 1 Value, $ 100
49. Goats . . . . . No.____ Value, $_____
50. Dogs . . . . . No.____ Value, $_____
52. Total value live stock (items 43 to 50, inclusive) . . . . . $ 100
53. Carriages . No.____ Value, $_____
54. Buggies . . No.____ Value, $_____
55. Automobiles No.____ Value, $_____
56. Motor trucks No.____ Value, $ 5
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) . . . . . $_____
80. Office furniture and fixtures . . . . . $_____
81. Total value items 53 to 80, inclusive . . . . . $ 5
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 . . . . . $ 345

Brought forward (total pages 1 and 2) . . . . . $ 345

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 | | $ 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 . . . . . $ 345

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 . . . . . $ 845

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, C. J. Wrenn, 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. J. Wrenn

Subscribed and sworn (or affirmed) to before me, this 5 day of March, 1920

L. A. Warsley

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)

R#7

*"True Value in Money—Low Tax Rates"*

464

# 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 Drew Mrs. C. F. 4. Race White
5. Name or description of tract Fay. Camden Road
6. Containing 1 3/4 acres
7. Adjoining lands of Mrs J. M. Wallace and Shanley, Peal
8. Distance from nearest city or town 1 3/4 miles. 9. Name of city or town Fayetteville
10. Does it adjoin improved graded road? A. Yes 11. If not, give distance from such road. A.
12. Number of acres in cultivation 3/4 13. Value, $ 300 00
14. Number of acres in grass or pasture 15. Value, $
16. Number of acres in waste land 1/2 17. Value, $ 50 00
18. Number of acres in timber 19. Value, $
20. Number dwelling houses 2 21. Value, $ 1800 00
22. Number storehouses 1 23. Value, $ 150 00
24. Number barns 1 25. Value, $ 25 00
26. Number other buildings 1 27. Value, $ 25
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. no
32. If yes, give best estimate of timber in thousand feet 33. Has timber right been sold and conveyed? A. 34. If yes, to whom?
35. What was the consideration of sale? A. $ 36. Give amount of insurance on buildings, $ 1000
37. If whole property was rented in 1918, what was the value in money of rent received? A. $
38. If cultivated by owner, or partly cultivated and partly rented, what was the fair rental value of the whole? A. $
39. When did you acquire this tract of land? A. 1894 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. None
42. Give cost of improvements made since purchase, $ 1100 43. Have you sold any part of it since purchase? A. No 44. If yes, at what price per acre? A. $ 300 45. Was part sold worth more or less per acre than balance of tract? A. More 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, $ 2,000

*STATE OF NORTH CAROLINA—County of Cumberland.*

*I, L. L. Warren, 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. L. Warren

*Subscribed and sworn (or affirmed) to before me, this 27 day of Aug, 1919*

J. Smith

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, $ 2500

Notice of valuation mailed , 1919. Complaint heard , 1919.

Final valuation, $

QUESTIONS NOT APPLICABLE TO TAXPAYER NEED NOT BE ANSWERED

FORM 13

*"True Value in Money—Low Tax Rates"*

465

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. Johnson 2. Postoffice address Hayesville N.C.
3. Township Peachtree 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 ____
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? E. A. Ross

99. Give accurate description and location Thomas Rd, Lumberton Rd, Flood

100. Have you sold any real property since May 1, 1919? If so, to whom?_____

101. Give accurate location and description_____

102. Were any structures, exceeding $100 in value, erected or destroyed on any real property, owned by you, between May 1, 1919, and January 1, 1920? A._____ If yes, give particulars and value. A._____

STATE OF NORTH CAROLINA—COUNTY OF_____

I,_____, do solemnly swear (or affirm) that to the best of my knowledge, information and belief, the foregoing statement contains a true, full and correct list of all personal property owned by me on the first day of January, 1920; that I have not directly or indirectly, converted any class of property for the purpose of evasion; that such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead the county supervisor or his assistant as to the entire quantity, quality or value of the property; that I have reported all moneys and the value of all credits and investments owned by me on the first day of January next preceding and liable for taxation; that since the first day of the assessment year I have not directly or indirectly converted or exchanged any of my property, temporarily for the purpose of evading the assessment thereof for taxes, into nontaxable property or securities of any kind; that I have to the best of my knowledge and judgment, valued the said property at its true and actual value on the first day of January, 1920, by which I mean the price that could be obtained for said property at private or voluntary sale for cash and not the price which might be realized at a forced or auction sale; and that I have made a true report of my income as required by law; so help me, God.

_____

Subscribed and sworn (or affirmed) to before me, this_____day of_____, 19____

_____

Is this property located in any special tax district or districts?_____

If so, give name of district_____

Additional facts or comment by Supervisor or assistant, including estimate of value:_____

Valuation by County Board of Appraisers, $_____

Notice of valuation mailed_____, 1920. Complaint heard_____, 1920.

Final valuation, $_____

(E-1210)

*"True Value in Money—Low Tax Rates"*

# BLANK FOR LISTING LAND ACREAGE

**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 Princess Mine
3. Name of owner Mrs. Mary Gahron 4. Race White
3½. Postoffice address Fay
5. Name or description of tract 3 tracts
6. Containing _____ acres
7. Adjoining lands of _____
8. Distance from nearest city or town, _____ miles. 9. Name of city or town _____
10. Does it adjoin improved graded road? A. _____ 11. If not, give distance from such road. A. _____
12. Number of acres in cultivation - - - _____ 13. Value, $_____
14. Number of acres in grass or pasture - _____ 15. Value, $_____
16. Number of acres in waste land - - - _____ 17. Value, $_____
18. Number of acres in timber - - - - _____ 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 - - - - - - - - - - - - - - - - - $ 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 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, $ 2,000

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____

*"True Value in Money—Low Tax Rates"*

467

# 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 Pacer Mill
3. Name of owner David Johnson, 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 - - - - - - - - - - - - - - - - - $ 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, $ 1000

Notice of valuation mailed_____, 1919. Complaint heard_____, 1919.

Final valuation, $_____