

MINUTES OF THE CALLED MEETING OF THE BOARD OF ALDERMEN OF THE TOWN OF
CHAPEL HILL HELD IN THE TOWN OFFICE AT 8:00 P. M., SEPTEMBER 22, 1937

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A called meeting of the board of Aldermen of the Town of Chapel Hill was held in the Town Office, Wednesday, Sept. 22, 1937, at 8:00 P. M. Mayor J. M. Foushee presided and the following Aldermen were present: Messrs. G. B. Hellen, P. L. Burch, F. O. Bowman, A. J. M. Hobbs, Paul Robertson, and R. H. Wettach. Also present were Messrs. C. P. Hinshaw and E. E. Peacock.

SUBJECT: Appointment of Town Accountant and Clerk.

On motion by G. B. Hellen and seconded by F. O. Bowman, the board confirmed the appointment of W. S. Swaim as Town Accountant and Clerk, the appointment being made in August by Mr. J. L. Caldwell, City Manager and Mr. E. E. Peacock, City Auditor.

SUBJECT: Public Improvement Bond Issue.

Discussion concerning the new bond issue was deferred until the next regular meeting.

SUBJECT: Audit Report by E. E. Peacock.

Mr. Peacock presented a list of delinquent tax payers which he suggested be placed in a suspense ledger for two or three years before writing them off. After reading this list, which is attached to the minutes, the board recommended that a number of names be taken out of the suspense ledger and placed on the list to be given to the police and attorney for collection. The last named lists are also attached to these minutes.

A second list comprising taxpayers who have balances long overdue and who have moved away was read. Mr. Peacock and Mr. Caldwell recommended that all be released as it would be useless and costly to try collecting them. Alderman Hellen motioned that they be released on Mr. Peacock and Mr. Caldwell's recommendations. Alderman Burch seconded the motion. The list follows these minutes.

Auditor Peacock reported that forty-two taxpayers had contested charges against them. In regard to thirty-six of these taxpayers, Mr. Caldwell agrees that the charges were made erroneously. As for the other six, Mr. Caldwell doesn't know. On motion by Alderman Burch, seconded by Alderman Bowman, the board recommended that all forty-two names be released.

A certain number of delinquent taxpayers are still in town and have property which can be foreclosed. Mr. Peacock suggested that this list, which is attached, be turned over to the police for collection. On motion by Alderman Robertson, seconded by Alderman Wettach, the Board accepted the list as made by Mr. Peacock and agreed that it be turned over to Chief Sloan for collection.

APPOINTMENT OF ASSISTANT TAX COLLECTOR -- On motion by Alderman Robertson, seconded by Alderman Hobbs, the board appointed Chief Sloan as Assistant Tax Collector for the Town of Chapel Hill.

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and 4/5 sewage treatment costs \$ 11726.04 /Month

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Alderman Hobbs motioned that a temporary receipt book be made and be used by the Police in collecting the delinquent taxes. The receipt will be given to the taxpayer who in turn will exchange it for an official receipt at the town office. Alderman Hellen seconded the motion.

In order to comply with the garnishee law, the board appointed Mr. Caldwell to notify Mr. Graves that he is to notarize a list of names whose wages will be garnisheed for taxes.

Mr. Peacock stated that he had compiled a list of names who had paid taxes for which there had been no charge made. Mr. Caldwell stated that the charges should have been made but were overlooked. Alderman Bowman motioned that the charges be made and Alderman Robertson seconded the motion.

Another list which comprises taxpayers, who have moved away and do not deny the charges, will be turned over to the attorney for collection. This list is also attached to the minutes. On motion by Alderman Wettach and seconded by Alderman Hellen, the board moved that the list be accepted as compiled by Auditor Peacock.

Fifty-seven accounts were found to have charges which should have been made to other accounts. On motion by Alderman Hobbs, seconded by Alderman Bowman, the Board agreed to accept the auditor's recommendation that the charges be transferred to the correct account.

Three taxpayers claimed that they paid Mr. McCauley and produced receipts in evidence. On motion by Alderman Wettach, seconded by Alderman Hellen, the board moved to credit the taxpayers' account and to charge Mr. McCauley with the total of the same.

On motion by Alderman Hellen, seconded by Alderman Wettach, the board agreed to charge off taxes erroneously listed by Mr. Edwin Lanier, and agreed that he should pay the same amount of taxes for 1935 as he paid the following year.

Miss Nell Andrews taxes -- On motion by Alderman Bowman, seconded by Alderman Hobbs, the board agreed that .83¢ which was erroneously charged should be released. The board also instructed that her account be credited for the 1933 taxes as receipts in payment had been produced. Mr. Caldwell was instructed to investigate concerning her 1934 taxes.

University of North Carolina Unpaid Street Assessments -- No action was taken. The board instructed that the account be left in the regular ledger.

The following taxpayers claim payment of their taxes but show no evidence.

Mrs. Martin -- 1935 taxes were erroneously charged and the board ordered that they be cancelled.

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Guy B. Johnson -- Taxes were erroneously charged in town - will be readjusted to Greater School District.

Mrs. Long -- \$6.75 Garbage fees -- The board instructed that the name be put in hands of police unless evidence of payment is given.

M. M. Fowler, Model Market -- Mr. Caldwell was instructed to investigate garbage fees charged to his account.

E. R. Moser -- Taxes were erroneously charged. The board agrees that they should be cancelled.

North Carolina Mutual Life Co. -- The account to be turned over to attorney for collection.

A. A. Hollingsworth -- Moved away - release 1932 and 1935 taxes.

John G. Crowder -- \$45.75 on merchandise and \$12 sewer rental. Turn over to attorney and mayor.

Harry K. Russell -- 1934 property taxes and prior - ask him to produce additional evidence.

C. B. Sparger -- Turn over to attorney and ask for additional evidence.

John A. Wheeler -- Turn over to attorney.

M. A. Abernethy -- Ask him to give additional evidence.

W. B. Sorrell -- Turn over to attorney.

S. E. Leavitt -- Balance is due to payment in advance before tax rate was set. Notify Dr. Leavitt concerning the charge.

Thomas Miller -- Write off the .41C balance.

C. W. Stanford -- 19C School Taxes for 1935 - add to 1937 tax bill.

G. R. McCarthy -- City Manager instructed to investigate and notify.

The Following Three Taxpayers Show evidence of Payment.

Phi Delta Theta -- \$234.24 (1933 taxes) - A cancelled check was produced as evidence of payment, showing the same passed through the Bank of Chapel Hill to the credit of Town of Chapel Hill. Mr. Caldwell assumed the responsibility. On motion by Alderman Hobbs, seconded by Alderman Burch, the board agreed that Mr. Caldwell should be responsible for the error and that the Fraternity be given credit in full on their account. Mr. Caldwell's salary in the Budget is to be charged for the full amount.

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Oscar Hamilton -- \$18.84 for 1935 property taxes -- Check stub was produced in evidence. Mr. Peacock was instructed to go to the bank and compare check stub with their ledger.

Western Union -- \$2.24 for 1934 property taxes -- The company claims they have the cancelled check. The board instructed to write for cancelled check. \$2.16 for 1935 property taxes is to be credited to their account, since due to an error the account had not been credited.

Twenty-four letters denying charges were received.

J. R. Weaver -- \$22.50 property tax -- resulted from duplicate listing of car, replies taxpayer. Board asked investigation.

A. C. Pickard -- \$2.25 garbage fees -- investigate.

Giles Wood -- Garbage Bill -- Denies living on Pittsboro Street. Board authorizes cancelation of account.

E. J. Woodhouse -- \$43.02 garbage fees -- Denies the debt. Board asked an investigation.

Dr. Bernard -- \$2.25 garbage fees -- Denies debt and claims payment. Board asked that he show evidence of payment for garbage for last quarter before the Town began including garbage in the tax rate.

B. D. Sawyer -- \$2.01 School District Taxes for 1933. Board authorized his name be given to the attorney for collection.

Pauline Wright -- \$2.49 Taxes -- To be turned over to Police.

L. Thompson -- \$9.00 Garbage fees -- Turn over to Police.

Ana Lee Martin -- Denies debt -- The Board authorizes cancelation since she has moved away.

A. C. Bevacque -- \$1.00 Poll Tax -- Turn over to Police.

Chi Omega -- Turn over to Police.

N. C. Remson -- \$5.30 property taxes for 1932. Board authorizes cancelation since he has moved out of state.

Walter D. Toy -- \$2.25 Garbage bill -- Turn over to Police.

Harry Stern -- Garbage -- Turn over to Police.

Thomas T. Jones, Jr. -- \$29.32 Sewer Rentals -- Board authorized cancelation.

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W. T. Garritt -- Leave charge as it is.

Thomas S. Howard -- \$6.54 prior to 1934 and \$5.61 School district
taxes. Board authorized investigation.

J. D. Denninger -- Garbage fees -- Adjust \$6.75 but should pay
balance.

Joe Durham -- Account is correct. Turn over to attorney.

Allen Durham -- \$46.40 taxes. Turn over to attorney.

A. B. Roberson, Estate. Sewer rental in question to be charged
off as it was erroneously charged. The City Manager and Attorney was
instructed by the board to investigate the taxes and street assessments
denied.

F. O. Bowman, Estate -- Street Assessments to McClamrock from
Trustee F. O. Bowman.

W. S. Crawford -- Garbage fees \$12.50. Reported that received
no service. Turn over to Police.

W. T. Wylie -- \$5.25 duplication. Board authorized cancelation.

Y. Z. Cannon -- Board authorized investigation.

In closing his report, Mr. Peacock turned over to Mr. Caldwell a
list of taxpayers who asked for further information concerning their accounts.

SUBJECT: Sewer Rental on Village Apartments.

Mr. Caldwell brought up the subject of the sewer rental charge on
the Village Apartments. The Board authorized that Mr. McClamrock be
billed the full amount at present and the matter would be taken up at the
next meeting.

There being no further business, the meeting adjourned at 12:00
o'clock.

W. L. Swain
Clerk to Board of Aldermen

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BE IT RESOLVED BY THE BOARD OF ALDERMEN, TOWN OF CHAPEL HILL:

- Section 1, That in order to anticipate receipts collected from taxes for the current year and past years, it is necessary to borrow the sum of \$20,000.00,--
- Section 2, That Notes for \$20,000.00 dated October 10, and maturing January 10, 1938, be sold by the Local Government Commission at Raleigh to the lowest bidder, interest payable at maturity,--
- Section 3, That the said Note shall be signed by the Mayor and counter-signed by the Clerk, under the corporate seal of the Town.

SIGNED:

W. S. Swaim

W. S. Swaim
Clerk, Town of Chapel
Hill

Note: No. 81

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