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# Open Court

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is injured by the sportive acts of fellow-workmen to which he is not a party.<sup>11</sup> "Indeed, if a workman be denied compensation solely on the ground that he was injured by the 'sportive act' of a fellow-workman, it would seem to be clear that the old 'fellow-servant' doctrine is appearing in a brand-new suit of legal clothes and parading through the law under the brand-new name of 'horseplay.'"<sup>12</sup> The doctrine of horseplay which excludes an injured workman from compensation, although he is not at fault, seems harsh. The view of the North Carolina Court in the instant case seems in accordance with the purpose for which the act was passed.

R. M. GRAY, JR.

## OPEN COURT

### TAX REFORM IN NORTH CAROLINA

There has been organized in the State of North Carolina, The North Carolina Tax Relief Association, and also County Tax Relief Associations in approximately sixty of the counties of this State, for the purpose of presenting a definite program of Tax Reform to the 1931 session of the General Assembly.

The following resolutions of the North Carolina Tax Relief Association indicate clearly, in a general way, some of the tax reform measures which will certainly be placed before the members of the coming General Assembly for their consideration.

"1. That this convention demands that the State shall take over the support of the public schools of the State and relieve the Counties and School Districts of any part of the cost of maintaining the public schools for the full period required by the Constitution.

"2. That the State Highway Commission shall be required to take over and maintain the public roads and bridges of the public highways of the State from the funds collected by them as rapidly as the revenues will permit.

"5. That there shall be adopted a complete reform in the method of appraisal and valuation of tangible property of the State."

Should the State take over the financing of the public schools and public roads, the taxes on real properties in the several counties will be reduced on an average of approximately *seventy-five cents* on the *one hundred dollars* valuation. This should be of material advantage

<sup>11</sup> Willis v. State Industrial Commission, *supra* note 7.

<sup>12</sup> Chambers v. Oil Co., *supra* note 2.

to the landowners, stimulate many citizens to acquire homes, and encourage foreign as well as local capital to invest in North Carolina real estate. Another practical argument in favor of such a measure is that the sole State control and maintenance of public schools will, first, raise and make more uniform the educational standards in the State, second, reduce the expense of maintenance by placing the entire school system under a central control and maintenance department.

This argument is also strongly urged in favor of State maintenance of all county roads and bridges, for, under our present system, each county maintains its own engineering force, in many instances at a great expense, and is of necessity required to purchase and maintain its independent units of road machinery and expenses incidental thereto. Should the State take over full control, it would relieve the counties of all these expenses, abolish much unnecessary duplication, and would be of comparatively slight additional expense to the State to maintain these roads and bridges under its efficiently organized highway forces.

The present system of property appraisals in North Carolina is antiquated, inequitable and unjust, and under such a system it is impossible for properties to be properly valued for taxation. There is no uniform rule of valuing properties in the counties individually or otherwise. Local assessors under the present system are subject to local friendships, politics and even corruption. It has been wisely suggested that a Central Board of Property Assessors, under direct State control be established. A somewhat pedagogical argument against the above reforms is that they curtail to a great extent the power of local self-government.

Many other remedies for our taxation problem are being advocated, some more radical than practical, others which have a great deal of merit to them. We shall not attempt to discuss the advantages and disadvantages of these suggested reforms, but will simply enumerate a few of the ones that have been sponsored to some extent by various groups in the State. For instance it is generally urged that intangibles be brought to bear a proportionate load of taxation—but how? Some suggest a gross sales tax, others a luxury tax, many a tax on the chain stores and still others a tax on stock in foreign corporations. Some citizens have even asked for a law that will *make* owners of corporate stock and other intangibles *de-clare* this stock for taxation. We believe that if such a law could

be enforced the tax burden on real estate would be reduced to a fair proportion—but how is such a law to be enforced?

We realize the ever swelling cry of "hard times" is not due solely to the tax burdens which the people are bearing, and that the present day conditions are, to a great extent, the result of a world-wide depression, nevertheless it is believed that our system of taxation can certainly be improved and that present conditions afford us an excellent opportunity to clean house.

J. FRAZIER GLENN.

Asheville, N. C.

#### STATE LICENSE TAX ON LAWYERS

The following statement, compiled by Mr. Alexander B. Andrews, of Raleigh, N. C., shows the total number of lawyers paying the state license tax in each county for the tax year 1929-1930, and the number paying the minimum tax as having gross incomes of less than \$1,000 from the practice of law for the preceding year.

County	Total	Paid ½ Rate	County	Total	Paid ½ Rate
Alamance .....	25	9	Johnston .....	34	10
Alexander .....	7	3	Jones .....	3	1
Alleghany .....	5	2	Lee .....	10	2
Anson .....	12	5	Lenoir .....	21	5
Ashe .....	5	0	Lincoln .....	10	2
Avery .....	5	5	Macon .....	7	3
Beaufort .....	22	13	Madison .....	6	1
Bertie .....	17	8	Martin .....	9	2
Bladen .....	6	4	McDowell .....	11	3
Brunswick .....	5	0	Mecklenburg .....	154	45
Buncombe .....	159	51	Mitchell .....	8	5
Burke .....	13	5	Montgomery .....	7	3
Cabarrus .....	18	6	Moore .....	18	6
Caldwell .....	14	6	Nash .....	41	13
Camden .....	1	0	New Hanover .....	60	9
Carteret .....	11	5	Northampton .....	9	4
Caswell .....	5	1	Onslow .....	5	0
Catawba .....	32	14	Orange .....	13	5
Chatham .....	13	4	Pamlico .....	2	2
Cherokee .....	15	6	Pasquotank .....	18	6
Chowan .....	7	2	Pender .....	7	3
Clay .....	1	0	Perquimans .....	5	1
Cleveland .....	18	5	Person .....	7	1
Columbus .....	15	4	Pitt .....	29	7
Craven .....	27	4	Polk .....	3	1
Cumberland .....	28	4	Randolph .....	14	4
Currituck .....	1	0	Richmond .....	11	0
Dare .....	0	0	Robeson .....	33	5
Davidson .....	26	6	Rockingham .....	26	8
Davie .....	6	2	Rowan .....	40	14
Duplin .....	13	4	Rutherford .....	15	6

Durham .....	33	13	Sampson .....	22	8
Edgecombe .....	15	4	Scotland .....	6	0
Forsyth .....	93	24	Stanly .....	17	3
Franklin .....	11	4	Stokes .....	5	3
Gaston .....	32	10	Surry .....	26	8
Gates .....	4	1	Swain .....	10	4
Graham .....	5	3	Transylvania .....	9	3
Granville .....	13	2	Tyrrell .....	1	1
Greene .....	8	5	Union .....	14	5
Guilford .....	126	36	Vance .....	21	5
Halifax .....	30	6	Wake .....	150	61
Harnett .....	26	5	Warren .....	7	2
Haywood .....	17	6	Washington .....	9	6
Henderson .....	21	5	Watauga .....	6	3
Hertford .....	16	8	Wayne .....	35	11
Hoke .....	4	1	Wilkes .....	13	5
Hyde .....	4	0	Wilson .....	33	11
Iredell .....	27	7	Yadkin .....	5	2
Jackson .....	9	2	Yancey .....	4	0
TOTAL.....				2,075	638

NORTH CAROLINA JUDICIAL CONFERENCE

North Carolina was the sixth state to establish a Judicial Conference which was created by Chapter 244, Public Laws, 1925. It has at the present time fifty-one members embracing the Chief Justice of the Supreme Court and four Associate Justices, 25 Superior Court Judges, the Attorney General and 20 practicing attorneys appointed by the Governor, one from each judicial district.

Due to the rather unwieldy size of the body, it is seldom that more than a bare quorum is present at the annual December Conference.

Very few of the numerous recommendations have been enacted into laws, the principal ones being those as to change in process and pleadings and limiting argument to the jury.

Three uniform acts of the American Bar Association endorsed by the Conference were enacted, to-wit: Arbitration Act, Aeronautics Act and the Veteran's Guardianship Act.

The failure by the Legislature to enact into law many of the splendid recommendations made by the Conference is due largely to lack of a steering committee to appear before the Legislature and follow through the passage of the measures suggested.

Among the recommendations made by committees of the Conference are the following: Creation of separate districts for criminal and civil cases and separate terms for each; special form of judgment in claim and delivery proceedings; a general jury bill; a bill giving the Supreme Court power by legislation similar to a bill pend-

ing in Congress to prescribe process, pleadings, writs, motions, practice and procedure; that clerks report to the judges twice a year on the state of their dockets, that sheriffs and constables report twice a year on all process in their hands; that the attorney general supervise all clerks' and sheriffs' offices "somewhat like bank examinations"; that clerks' and sheriffs' offices be standardized with no duplication of record work; that all courts take judicial notice of United States Laws and those of other states without proof; that a handbook of procedure be got out similar to that of Connecticut; that inferior courts be created; that a declaratory judgments act be passed; that uniform acts of the American Bar Association be investigated and so far as suitable be passed by the legislature.

The Conference further recommended revision of the rules of the superior courts, five rules being textually suggested with a manual for sheriffs to be prepared as to process, arrest and return; an amendment to the state constitution to "permit or provide more flexible adjustments of the courts.

Nine bills with texts were recommended on leaving certain discretion to superior court judges in sentences, process in civil and special proceedings, alias and pluries summons, providing jurors, selection of jurors at trials, grand juries, clerks to report to judges at each term the number of cases including divorce and justice of the peace appeals, also the failure of guardians, administrators, executors, trustees, and assignees to file reports; Supreme Court to have power to prescribe rules for inferior courts; and poverty appeals in criminal cases.

Legislation was recommended for the regulation of practice by rules of the Supreme Court; also a complete revision of the jury system; and finally some latitude to trial courts in permitting or limiting peremptory challenge of jurors.

HENRY M. LONDON,

*Legislative Reference Librarian and Secretary,  
N. C. Bar Association.*

Raleigh, N. C.