

Grand Jury Presentment.

September Term 1908.

State of South Carolina,
Abbeville County.
Court of General Sessions.

To the Honorable K. W. Memminger, Presiding Judge.

We the Grand Jury for Abbeville County at this the September term of the Court of General Sessions, would beg to make the following presentment:

We have passed upon all bills handed to us by the Auditor, disposing of each as, in our judgment, the facts warranted.

A committee of our members visited the Jail, respecting which, we made some allusion in our presentment at the June Term of Court.

This committee reported everything in a satisfactory condition in and about this institution.

In our June Term presentment we suggested to the Supervisor that there should be a new Stockade built out at the Foot House, in which to keep the convicts at night while out there engaged at work on the farm.

On interrogating him as to why this suggestion had not been carried out, he informed us that he never had more than two or three convicts at a time out there, and that he had a first rate tent which was really better, from a sanitary standpoint, than would be a wooden stockade, as the tent could be moved from place to place as the surroundings became, for any reason, objectionable which could not be done in case of a wooden building.

We are pleased to be able to report that the finances of the County are in excellent condition—the County being free from debt—barring the balance due on the new Court House, which is provided for by bond issue.

After allowing about \$2,000 per month for current expenses for the remainder of the present fiscal year, it is estimated, by the County Supervisor, that there will be on hand, for repairs to the roads and bridges, about \$6,000.

We recommend that our delegation to the Legislature endeavor to make the necessary arrangements to have the sinking fund commission lead to the County, sufficient funds to repair and replace all of the more important bridges in the County that were destroyed by the recent floods. The following is a list of the bridges which we regard as belonging in that class, viz:

Bridges on Rocky River at Lowndesville and Swearingens Mills; Fair's Bridge, Martin's Mill bridge, Calhoun Mill bridge and Pettigrew's bridge, all on Little River, also Morton's Mill bridge and McKittrick's Mill bridge, on Long Cane Creek, also Clinkscale's bridge, over Shanklin's Creek. We suggest that the County Commissioners concentrate their efforts in re-building the above mentioned bridges, even to the neglect of other less important bridges.

In our presentment at the June Term of Court, we stated that it was our intention to have a thorough investigation of the several County offices made, the result of such investigation to be reported at the present term of Court. This a committee of our members has done, assisted by R. E. Hill, whom they were authorized to employ for that purpose. As this investigation was something more than a mere perfunctory proceeding, and as there were some twenty or more offices, including Magistrates, to be examined, the report of this committee, of necessity, is a pretty lengthy document, but in view of the importance of this matter, we trust your Honor will bear with us while it is being read.

The report of the committee, which follows, after being considered by our entire panel, was unanimously adopted as a part of this presentment.

REPORT OF COMMITTEE.

In the out-set of this report, your committee would beg to state that we discerned, in the course of our investigation, a great many instances wherein County officials have failed to comply with the requirements of the law (and this applies more or less to all of them), but as many of these failures were in respect to matters of minor importance, and as it would have required too much time and space to have particularized as to all of such, we thought it best not to do so, and accordingly passed them over; merely suggesting to the delinquent officials that it might be well for them in the future to have a stricter regard for what the law requires of them.

We shall therefore confine ourselves in what we shall have to say in this report to such derelictions of duty and violations of the law as have or might have resulted in injury to the County.

OFFICE OF MAGISTRATE.

We required the several Magistrates of the County to bring their dockets before us for examination; our purpose being not so much to see in what manner their books were kept as it was to see whether or not they had complied with the law in reference to paying over to the County Treasurer all fines and costs collected by them in criminal cases.

While by Section 1000 of the Revised Statutes, it is made the duty of each Magistrate, on the 1st Wednesday in each month or within ten days thereafter, to make, in writing, to the Auditor and Treasurer of his County a full and accurate statement of all moneys collected by him on account of fines and penalties during the past month, together with the title of each case where a fine has been paid—and while the law requires that all such fines shall be promptly turned over to the County Treasurer, we are reluctant to state that in no instance has a Magistrate of the County complied with the law in the matter of making such reports, and in many instances the money, instead of being paid over promptly to the Treasurer, has been retained by the Magistrate from three to six months.

These are important duties as evidenced by the fact that the penalty prescribed for a failure to make these monthly reports, may be a fine as much as \$100, or imprisonment in the County Jail for as much as two months, or both in the discretion of Court; and the penalty for a failure to turn over, immediately, to the County Treasurer, all fines and penalties collected by them, is put at not less than \$100, and imprisonment for not less than three months; dismissal from office and disqualification for holding any office of trust and profit under the State.

We found that Magistrate Sanders had

in his hands, on account of fines and costs collected by him, the sum of One Hundred and Two Dollars, which he has had for some considerable time. The reason given by him for his failure to pay over this money as the law requires, was that he had endeavored several times to do so, but could find no one in the Treasurer's office to pay it to; in this we have no doubt he is correct.

(This money we understand he has paid to the present Treasurer since the above was written.)

We discovered, upon an examination of the docket of Magistrate Stanton, that he is due the County fifty-six dollars.

When his attention was called to this matter he seemed to be greatly surprised and insisted that he owed the County nothing; but after going over his docket with us and summing up all of his collections in the way of fines and costs, and taking therefrom what his receipts for moneys paid the County Treasurer called for, there appeared this balance of fifty-six dollars, which, of course, he will have to pay over.

Magistrate Hollingsworth evidently misconceives his duty respecting tax warrants that are turned over to him by the County Treasurer against parties who have failed to pay their poll tax. The law makes it a misdemeanor for any one, liable to a poll tax, not to pay it.

Instead of docketing such cases, just as he does other cases of misdemeanor, and entering the amount of the fines which he is authorized to impose, in case of conviction, collect the same and pay it over promptly to the County Treasurer, as he is required to do, he turns the whole business over to the Sheriff who proceeds against the party, collects from him four dollars and seventy-five cents to six dollars, (varying according to the distance the party lives from the court house) which sum is largely made up of costs—and the portion which is intended for the County, is never paid to the County Treasurer until the Sheriff has a settlement with that officer, on account of tax executions which have been placed in his hands for collection, which is usually from twelve to fifteen months thereafter.

The Sheriff, as sheriff, should have nothing to do with such warrants.

The law makes it his duty to serve all processes issued by the Magistrate at Abbeville C. H., and when serving tax warrants he is not acting in the capacity of Sheriff, but as Constable for the Magistrate at this place, and he should proceed just as he would do in the case of a person charged with an assault and battery, for instance, arrest the party, take him before the Magistrate and he should impose the fine, collect it and turn it over to the Treasurer, as he does in other cases of misdemeanor.

MAGISTRATE'S CONSTABLES.

We have to report that not one of those now acting as constables in this County has qualified as the new law directs.

Sec. 1047 of the Revised Statutes provides that when any person shall be elected or appointed to the office of constable; he shall file with the clerk of Court the evidence of his appointment or election, and shall enter into a bond in the sum of Five Hundred Dollars, with not less than two nor more than five good sureties, to be approved by said Clerk; and upon taking the several oaths prescribed by Statute, he shall be given a certificate by the Clerk that he has filed his bond and taken the required oaths, and he shall thereafter be regarded as a regular qualified Constable. Nor shall any person not so qualified exercise the powers of a Constable.

The Clerk informed us that not one of those acting as Constable in this County had complied with the law in the above mentioned particulars, so that any arrests made or acts done by any one of these so-called Constables, unless specially deputized to act in such case, has been unlawful.

But we are disposed to regard with leniency the failure on the part of those who have been appointed to these positions to comply with the law, as we do not believe that such failures are attributable to any disposition to disregard the law, but rather to their ignorance of what the law requires.

But we do think, however, that the several Magistrates when they appoint their constables should see to it that such appointees qualify for the discharge of his duties as the law directs; and by we presume that these Magistrates know the law bearing upon the subject, notwithstanding it has been said by a distinguished Judge that it is a violent presumption to presume that the average Magistrate knows any law.

OFFICE OF CLERK OF COURT.

The records and official papers in this office are not in a very satisfactory condition, owing largely to the fact no suitable place could be had for keeping them pending the erection of the new Court House.

In the matter of the collection and disposition of fines imposed by the Court, license fees, etc., it appears that he has complied with the spirit of the law, if not with the strict letter thereof, especially in paying over to the County Treasurer all such fines and licenses.

He is required by law just as the several Magistrates are, to make a written report to the Auditor and Treasurer, on the first Wednesday of each month, or within ten days thereafter, of all moneys collected by him, to which the County is entitled, during the past month, and to pay over to the County Treasurer promptly, all such money.

While as before stated, he has paid to the Auditor and Treasurer all such money collected by him, he has not made the written reports to the Auditor and Treasurer as the law directs.

This is an important matter, especially so as regards the reports which he is required to make to the County Auditor, as if not done, that officer is entirely dependent upon the Statement of the Treasurer as to the amount he has collected from the Clerk, when he comes to make the annual settlement with the Treasurer.

JUDGE OF PROBATE AND MASTER.

As the duties of these two officials have to do more especially with individuals rather than with the County, or the people generally, and as the Grand Jury are charged with the duty, more particularly, of seeing that the interests of the County are protected, we did not feel called upon to make a minute examination as to the official conduct of these two officers—believing that the parties and individuals particularly interested therein, would look after that.

There is a matter, however, to which we would call attention and beg to make a suggestion to the delegation from this County to the Legislature touching the same.

We find that there is in the hands of the Judge of Probate and Master, each, a considerable sum of money, amounting in the aggregate to several hundred dollars, made up of small sums left over in the settlement and distribution of estates that have gone through these offices, which belong to various parties whose whereabouts are unknown.

The greater part of this money has been handed down from one to another of the predecessors of the present incumbents, extending back for quite a number of years.

The great probability is that the bulk of this money will never be called for by the persons entitled thereto.

The suggestion which we would make is this:—That an Act be passed by the Legislature directing that this money be turned into the County Treasury, for the use of the County, with a full statement of the cases in which the amounts, respectively arose, the names of the persons, so far as known, to whom the money belongs, etc., with the stipulation that the same shall be paid to the rightful owners when called for, upon satisfactory proof that they are legally entitled thereto.

The County Treasurer should receipt the Judge of Probate and Master for the amounts turned over by them respectively. This, of course, should be a law general in its application, as we have no doubt a similar state of affairs exists in other Counties.

COUNTY SUPERINTENDENT OF EDUCATION.

This officer has, so far as practicable, carried out the law in the management of his office.

There are some duties required of him which are impracticable, in that the laws prescribing them to have been enacted upon the assumption that the money for running the public schools is collected and in the County Treasury before the beginning of the scholastic year. Whereas, as a matter of fact, the schools have all closed before the money for paying the teachers has been collected—we being a year behind in the matter of collecting taxes.

COUNTY AUDITOR.

The papers and many of the records in this office are in rather a confused and unsatisfactory condition.

This, however, applies to most of the other offices as well, which, as stated in the case of the office of Clerk of Court, is largely due to the fact that suitable places could not be had for keeping such records pending the erection of the new Court House.

It is to be expected, however, that once the Court House is finished and occupied by these officers, that the papers and records belonging in their respective offices will be more neatly and systematically arranged than has been the case heretofore.

As is true of the Superintendent of Education, so it is of the County Auditor—many of the duties required of him are of an impracticable nature.

For instance, he is required, in taking returns for taxes, to enter upon the original return and thereafter in the tax duplicates the school district in which the taxpayer resides; this he can not do, for the reason that possibly not one in fifty, and especially the negro taxpayers, knows in what school district he lives.

And again he is required on the expiration of the time for making tax returns to make out and forward to the Board of Trustees of each school district a correct list of polls returned in their respective districts;—this is impracticable for the same reason.

But there are certain other duties enjoined upon him that are practicable, which he has overlooked or failed to discharge.

Section 102 of the Revised Statutes makes it the duty of the County Auditor and County Treasurer to have a full and final settlement, as to all tax executions issued by said Treasurer, within twelve months after the expiration of the time allowed by law for the payment of taxes in any year, and Section 103 provides that all such executions as shall have not been collected for any reason, shall be filed in the office of the County Auditor within one year from the expiration of the time for payment without penalty of the taxes for the collection of which the executions are issued. And it further adds that the Auditor on the filing of said executions shall receipt to the County Treasurer for the same, giving the name of the party against whom the execution is issued, the kind and location of the property, the nature of the Sheriff's return, etc., and he shall at the same time furnish a duplicate of said receipt to the Secretary of State as agent of the sinking fund commission.

In fact the tax executions issued for 1906, are still in the hands of the Sheriff, notwithstanding more than fifteen months have passed since the expiration of the time for paying taxes, without penalty, for that fiscal year, when the law requires that the same shall be returned within ninety days. While in this matter the Treasurer and Sheriff are chiefly to blame, we think a portion of it attaches to the Auditor as well, as he should have demanded of the Treasurer that he account to him for these executions within the time prescribed by law, and this no doubt would have spurred the Sheriff to do his duty in the premises.

But there is no doubt that the condition of the health of the late Treasurer, for a long time before his death, had much to do with his failure to discharge the duties of his office as the law directs.

COUNTY SUPERVISOR.

In view of the many and laborious duties required of this officer and the watchful care which he has been called upon to exercise in order to protect the interests of the County, the present incumbent deserves great credit for the excellent manner in which he has discharged the various and oft-times delicate duties devolved upon him. The greatest fault which we have to find with this officer is in his failure to report to the Auditor and Treasurer, as the law makes it his duty to have official dealings, to do their duty.

Sec. 806 of the Revised Statutes provides that all claims against the County shall be made out in items with an affidavit that the same is just and true and that no part thereof has been paid, etc., and the Clerk of Court, Sheriff and Magistrate shall on presenting their claims for services rendered the County, further declare on oath that all fines and penalties heretofore collected by them, have been faithfully and fully paid, over to the County Treasurer. All this is required to be done before the Supervisor is authorized to draw his warrant in payment of such claims.

We find that the Supervisor had not, in a great many instances, required this to

be done before drawing his warrant. There is another matter which came under our observation while examining this office which might and possibly has resulted in injury to the County. This is in reference to the cancellation of witness and Jury tickets.

The County Treasurer is authorized and required to cash all Jury and witness certificates on presentation. The practice of the late Treasurer was, when he had taken in a number of such certificates, to take them to the County Supervisor and get from him a warrant for the aggregate amount of such certificates.

The Supervisor receives these certificates and files them away as his voucher for his warrant, just as he does in the case of other claims for which he issues his warrant.

But while it appears that in the case of ordinary claims for which he has issued his warrant, he has made some endorsement thereon indicating that they have been paid, there is nothing to that effect on a great many Jury and witness tickets now in his office.

It is much more important to the County that such claims as these be cancelled than in the case of ordinary claims, for the reason that all such claims are payable to bearer, and as it is possible for any one having access to the Supervisor's office, who might be so disposed, to abstract one or a dozen or more of such certificates, collect the money for them from the Treasurer and he in turn surrender them, among a lot of other such claims, and get from the Supervisor a warrant for the same, without either of these officers being aware of the fraud; thus the same certificates might be paid two or three times; whereas, ordinary claims being payable only on the warrant of the Supervisor, would be worthless to any one who might purloin the same.

COUNTY TREASURER.

To the fact that the late County Treasurer was in very bad health for quite a long time before his death and for that reason had to depend largely upon others to discharge the duties of his office, is to be attributed no doubt, his failure to comply fully with the requirements of the law.

Sec. 402 of the Revised Statutes makes it the duty of the Treasurer to report on the 1st and 15th of each month to the County Supervisor the amount of funds collected on account of the County, and the character of such funds, also, on the 15th day of each month, to the Superintendent of Education the amount of collections and disbursements made by him for the month preceding, on account of the poll tax and all other school funds. In neither of these respects has the law been complied with.

Of so great importance is the making of these reports regarded by the law-making power that the penalty for a failure or neglect therein, is fixed at not less than \$500.

This is a matter in connection with this office to which our attention has been called, regarding which we feel as though we could not use language too severe; but while such is the case we are truly glad, in view of the heavy penalty attaching to such an offense, that the person most to blame can not, owing to the capacity in which he was acting at the time, be held to the strict accountability for his conduct.

This was a clear out violation of a law which has been re-iterated time and again in the annual tax levies by the Legislature, and which is in about these words: "The several County Treasurers of the State are prohibited from collecting any tax except such as have been first entered upon the tax duplicates of their respective Counties, or upon the Orders of the County Auditors of said Counties; and the County Treasurer, in case any tax payers shall apply to pay their taxes against whom no taxes shall have been entered on the tax duplicates, shall furnish to the County Auditor the names of all such tax payers in order that he may enter their names with the amount of the tax for which they are liable, on said tax duplicates; and any County officer who shall fail to comply with, or who shall evade or attempt to evade the provisions of this act, shall be deemed guilty of a felony and upon conviction thereof, shall be punished by a fine not to exceed Five thousand dollars or imprisonment for a period of not more than five years or both at the discretion of the Court."

While there are plain provisions of the law, and while the penalty prescribed for a violation thereof, as above stated, is very severe, nevertheless the same was in our opinion wantonly and inexcusably violated in the case in question.

The facts of the case are as follows: A Mr. —, engaged last summer in building the Cotton Mill at Calhoun Falls had working for him quite a large number of negro men, and not wishing them to be molested by the tax collectors, gave to the sheriff a list of these negroes, telling him at the same time, that he would pay the taxes for which any or all of them were liable, as soon as informed of the amount. This list, comprising something over fifty names, the sheriff gave to the acting Treasurer, (the regular Treasurer being unable to attend to his office) who without notifying the Auditor as the law directs, and thereby enabling him to enter the names of these parties on the tax duplicates, and in that way charge the Treasurer with the amount of their taxes, proceeded at once to issue a poll tax warrant against each one of them.

These warrants he turned over to the Magistrate who taking with him the Sheriff went to where these negroes were at work, organized a temporary Court and went through the form of trying each one of them, as for a misdemeanor in neglecting to pay his poll tax. A fine of One dollar and seven cents, with the costs added, amounting to Five dollars and Seventy cents in the aggregate was imposed and collected in the case of each of them.

The Magistrate, as usual, allowed the Sheriff to collect and retain the whole amount, less that to which he felt that he was entitled, to-wit, one dollar and forty cents in each case, and the portion to which the County was entitled, if these parties were justly due to pay anything, is still in the possession of the Sheriff, although it has been some fifteen months since this thing occurred.

Granting that these negroes were liable to pay a poll tax for the year for which they were made to pay, which we are not prepared to do, in view of all that we have heard respecting the matter, they should not have been made to pay exceeding one dollar and seven cents, the amount for the poll tax and the penalty thereon, for the reason that they, through their employer, had virtually come forward and offered to pay their taxes, notwithstanding the name of not one of them was on the tax-books.

The proper course for the Treasurer or the person acting for him, to have pursued when this list was given him by the Sheriff was to have turned said list over to the Auditor whose duty it would have been to first find out whether these parties were liable for poll tax for the year for which it was proposed to make them pay; and if satisfied that they were, then to have issued a supplemental poll tax return, in duplicate, for each of them; give one of these to the Treasurer, as his authority for collecting the tax, and retain the other in order that he might enter the same on the tax duplicates at the proper time, and thus charge the Treasurer therewith; and thus charge the Treasurer with the amount of the poll tax for each of them. The Auditor would have had to have done in order to have collected the One dollar and seven cents in the case of each of these negroes, would have been to have notified Mr. — of the amounts, as he had already informed the Sheriff that he was ready to pay whatever tax they were liable for.

But what adds to the gravity of this matter is the fact that a large majority of these negroes were from other Counties in this State, North Carolina, Virginia, and Georgia, and were not living in this County in 1906, the year for which they were made to pay this tax.

But it is not so much on account of the fact that money was unlawfully taken from these poor ignorant people, bad as that was, that we find fault with, but it is on account of the wanton disregard of the law in the matter.

Should no cognizance of a matter of this kind be taken, if it were permissible for the County Treasurer to collect taxes in any such manner, there is no telling to what extent the same might be carried, if perchance a dishonest man should be made Treasurer.

The County Auditor, not wishing to be made a party to a transaction of which he does not approve, has refused to have anything to do with it, and so, as we understand, no abstract of the same has ever been made out and sent to the Comptroller-General, and consequently the Treasurer is not charged by him with the amount of the taxes collected from these negroes.

We find that it has been the practice of the Treasurer before beginning the collection of taxes, to write out a receipt for each tax payer, and then to lay aside the tax duplicate and pay no further attention to it during the time for collecting taxes.

In the Treasurer's duplicate given to him by the County Auditor, and by which he is expected to be governed in collecting taxes, there is a column headed "Date of payment," in which he is expected to write the date when a party pays.

As before stated he does not use this book at all in collecting taxes, but is governed entirely by his receipt book, and consequently the date when a party pays his taxes is not entered on the tax duplicate.

If the Treasurer always had an efficient and a reliable person to call off the names to him when writing the receipts, there might not be any trouble grown out of this practice; but should it happen, as has been the case, that the person calling off the names should not be accurate, there will always be trouble.

For instance: Suppose a party by the name of Martin should call to pay his taxes, whose name had been mistaken for that of Madden, and the receipt so written, the Treasurer not finding Martin's name in his receipt book would inform the party that his name was not on the tax books and that he must go to the Auditor and get an assessment slip, when all the time his name had been properly entered on the tax duplicate, which fact if the Treasurer had used his duplicate to collect by he would have seen, and have saved this trouble.

And besides this, when the time comes for issuing executions, the receipt wrongly written out in the name of Madden, would still be found in the receipt book, which would be satisfactory proof to the Treasurer that the tax had not been paid, and an execution would be issued against Madden, when really there would be no such person.

This execution would be put in the hands of the Sheriff who of course would fail to find such party, and so report to the Treasurer, and the Auditor is blamed for the whole thing, whereas the fault lies with the Treasurer, for, if he had collected the taxes by the duplicate, as he should and the date of payment entered in the proper column, none of this could have occurred, and the null and void tax list would be that much less.

COUNTY SHERIFF.

While we are disposed to give the Sheriff credit for being, in many respects, a most efficient and zealous officer, we are inclined to think that in certain matters he, perhaps, has been over zealous.

For instance in the case of a negro by the name of Richard Bailey, who committed some offense, and escaped before being arrested, the Sheriff received word from the police of Augusta, Ga., that they had arrested Bailey. Without waiting until he found out certainly that it was the right party who had been arrested, which he might easily have done by having the police send him a picture of the negro, he hastens off to Augusta, picks up some party on the way whom he took with him and whose expenses he charged up against the County, and on reaching Augusta found that it was not Bailey but another negro by the name of Blocker whom the police had arrested.

The result was the County had to pay, unnecessarily, the sum of \$11.50, and it would have had more than double that amount if it had not been for the firmness of the County Supervisor, as the Sheriff presented a bill for \$12.45 additional which he claimed to have paid the Augusta police for arresting and detaining the aforesaid Blocker; this bill the Supervisor very properly refused to pay.

Then again in the case of Lee Howard who escaped from the chain-gang. The Sheriff got word from the Chief of Police of Danville, Va., that he had arrested Howard.

On reaching Danville found that it was the wrong man again.

But nevertheless he brings in a bill against the County for some forty odd dollars.

Fortunately for the County, the Supervisor had the nerve and firmness to stand by what he had told the Sheriff at the outset and so far has refused to allow this claim.

We understand, however, that the Sheriff has not abandoned the matter, but threatens to take the case into the Courts if these two accounts amounting in the aggregate to some fifty or fifty-five dollars, are not paid.

But while in the above cited cases the Sheriff over-did his duty, there are other cases wherein he has failed in that respect. For instance, Section 423 of the Revised Statutes makes it the duty of the Sheriff to make return to the Treasurer of all tax executions put in his hands for collection by that officer, within ninety days from the date of issue thereof, designating such as may be null and void and such as may have been collected by distress or otherwise; and within the same time to pay over to said Treasurer all penalties and taxes collected by him; and it further provides that in case any Sheriff shall make default in paying over within the time aforesaid, any moneys collected on said executions, it shall be the duty of the County Treasurer, and he is hereby required, immediately to bring suit against such defaulting Sheriff in any Court of competent jurisdiction, in which suit such Sheriff shall be liable, to treble the amount for which he has defaulted.

It will be seen from the severity of the penalty attaching to a failure to comply with the law in these particulars that the Legislature regarded the same as quite important.

But while this is so, we are sorry to have to say that no regard has been paid thereto, as is a fact that the executions issued for the fiscal year of 1906, were still in the hands of the Sheriff when we examined his office, notwithstanding more than fifteen months had expired since the date of their issue.

The Sheriff is required by law, just as are the several Magistrates of the County, to make monthly reports in writing to the Auditor and the Treasurer of all moneys collected by him on account of fines and penalties during the last month and to promptly pay over to the County Treasurer all moneys so collected. This he has failed to do.

In the act providing for the appointment of Magistrates and their Constables in this County, it is stated that the Sheriff shall serve all processes issued by the Magistrate at Abbeville Court House, and he shall receive the same fees as are now or may hereafter be allowed for such service.

At that time the Sheriff was paid entirely by fees, since then the law has been changed and he is now paid a salary of Eleven Hundred Dollars, in lieu of fees for services rendered the County in criminal matters.

His interpretation of the law is that he is entitled to the Eleven Hundred Dollars and also to all the fees for serving processes issued by the Magistrate at this place which he was accustomed to collect, when he was paid nothing in the way of a salary.

In this liberal construction of the law we understand he is sustained by some of the Circuit Judges.

This may be a proper construction of the law, but if so, we are at a loss to know for what service he is paid the Eleven Hundred Dollars.

But while conceding that he may be entitled to costs and fees for serving processes issued by the Magistrate at this place, we do insist that he is not entitled to collect costs and fees for serving processes issued by other Magistrates of the County, which it appears he has been doing.

Section 38 of what is known as the Carry-Cotnam Act, makes it the duty of the Sheriff and his deputy to enforce the provisions of that Act.

This duty it seems to us, he should be willing to perform, as a partial return, at least, for the Eleven Hundred Dollars which the County pays him, even though it were not made his special duty to do so; but not so, as it appears that in a half dozen cases wherein he arrested parties for violating the law as laid down in that act, and took them before Magistrates Sanders and Stanton, respectively, who fined said parties fifty dollars, and costs, the latter amounting to seven or eight dollars in each case, the Sheriff collected and retained the costs and only the fifty dollars was paid to the County.

Now we have no hesitancy in saying that he was not entitled to these costs, to which probably he would have been, had these parties been arrested and taken before the Magistrate at this place.

If we are correct in this opinion, then he is due the County, on that account, some forty-five dollars which he should be required to pay over to the County Treasurer for the use of the County.

There seems to be considerable complaint, which we are disposed to regard as well founded, that the most of our County officials absent themselves too frequently from their offices.

Master's Sale.

The State of South Carolina, County of Abbeville.

Court of Common Pleas.

J. T. Black, as Administrator of the Estate of Fannie T. Jones, deceased, Fannie A. Black, Lillian Cason, Kitty Knight, Sadie Patrick, Rheta Jones and Bessie Jones, the two last named by J. R. Blake, their guardian ad litem, Plaintiffs, against Rosa Maxwell, Janie M. Henderson, Carrie R. Jones and Victoria D. Lee, Defendants.

By authority of a Decree of Sale by the Court of Common Pleas for Abbeville County, in said State, made in the above stated case, I will offer for sale at Public Auction, at Abbeville C. H., S. C., on Sale-day, in Nov., A. D. 1908, within the legal hours of sale the following described lands, to-wit: All that lot or parcel of land situate, lying and being in Abbeville County, in the State aforesaid, containing Three Hundred Acres, more or less, and bounded by lands of Estate of James DuBois, E. A. Boyd and the Estate of James Ed. Calhoun, deceased, and known as the Burton tract.

Also, all that tract or parcel of land in said State and County, containing Three Hundred and Fifty and Three-Fourths Acres, more or less, and bounded by lands of Estate of James Ed. Calhoun, lands of George Robinson and lands formerly owned by B. L. Jones, deceased.