

IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

UNITED STATES OF AMERICA,)

Plaintiff,)

v.)

THE STATE OF ALABAMA and)
PERRY O. HOOPER, Judge)
of Probate of Montgomery)
County, Alabama,)

Defendants.)

CIVIL ACTION NO. 2255-N

SUMMARIES OF DEPOSITIONS

SUMMARIES OF DEPOSITIONS
TAKEN AT THE INSTANCE OF THE PLAINTIFF

VOLUME I

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I. INTRODUCTION

Contained herein are the summaries of the depositions taken in the case by the plaintiff.

Those parts of the deponent's testimony given in response to questions asked by counsel for the plaintiff are indicated by a citation, in parentheses, to a page number. Testimony given in response to questions asked on cross-examination by counsel by the defendants is indicated by the letters "CR" preceding the page number.

Summary of the Deposition of
GAIUS R. JOHNSON
Tax Collector of Perry County
(Pl. Ex. 1)
Deposition Taken: November 23, 1965

I. BACKGROUND OF THE TAX COLLECTOR

I live in Marion, Alabama and I have lived in Perry County all my life. (3)

I have been tax collector for Perry County since 1928. I have held no other public office. (3) I am not a veteran. I completed 2 years of college at Marion Institute. (5)

II. OFFICE OF THE TAX COLLECTOR

My office is on the first floor of the court house. There is a sign over the door saying "Tax Collector." (5)

The office is open from 8:00 until 4:00 Monday through Friday. We are also open until 12:00 on Saturday. (5) There are no signs in the court house that indicate my office hours but they do run it in the paper. (6)

The City Clerk in Uniontown is open from 8:00 to 4:00 Monday, Tuesday, Thursday, Friday and Saturday. She is not open Wednesday afternoon. (39)

III. EMPLOYEES

I have no employees. However, my wife does help out sometimes. The City Clerk in Uniontown collects poll tax for that beat. I send her a book which she mails back to me after February 1st. She collects about 100 to 125 receipts. She gets no pay for doing this. (6) No

approval was necessary to work out this arrangement. When they were assessing mules and cattle, wagons and things like that I had a deputy in each beat. We no longer do that. (28)

IV. COMPENSATION

I work on a commission basis. My wife makes \$50.00 per month. (7)

For poll tax, I am paid 2 1/2 cents per name. (14) As I never have more than 800 names my work for poll tax pays me less than \$20.00. I do not think this is adequate payment for my time. That is the reason I am in favor of repealing the poll tax; it is a pain collecting it. (15)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

Ad valorem taxes are collected between October 1st and January 1st. After that the taxpayer is charged a penalty. (8)

We mail each person that hasn't paid his taxes on the first week in December a postcard showing the amount due, the number of his receipt and his beat. He may then send it in by mail. He has a month in which to do so without being late. Additional notices are sent to delinquent tax payers after January 1st. (9)

Poll tax must be paid before February 2nd. (17)

VI. NOTICES REGARDING PAYMENT OF POLL TAX

During January the newspaper gives notice that poll tax is due. Instead of the name of the paper up there,

it is "Pay your poll tax now" in big headlines. (12)

The registrars instruct new registrants about poll tax. (15)

The radio as a public service announces that there are so many days to come in and pay poll tax. (16) These notices state that one who lives in Uniontown can pay in Uniontown. (18)

We also send a card to the taxpayers the first week in December and one in January that states he will have to pay his poll tax before February 2nd. (17, 44)

Civic groups do not make announcements concerning poll tax. I don't ask them to. I do not have any notices in the courthouse either. I do however, make lots of phone calls to people near the deadline to say "Don't forget your poll tax." (22)

The notices I send out and put into the paper do not explain about exemptions. There are no signs in my office concerning exemptions. (19)

VII. RECORDS ABOUT AND REPORTS ON COLLECTION OF POLL TAX

There is a lot of paperwork connected with the collection of poll tax. (13) The state sends me the receipt books. (14)

After February 1st we have to take all of those duplicate poll tax receipts and put them into two piles, men and women, and then you take each one of those piles and put it into beats. Then you put each beat into alphabetical order and then write up your docket. This takes from 10 days to 2 weeks. (13) The original for these duplicates goes to taxpayer. (29)

Where the receipt says Mrs. you know that the taxpayer is white. Now I mark white or colored because they want to know how many colored people have paid poll tax. I think Martin Luther King is the one who wants to know. (30)

I must remit to the state the money I have collected every 15 days. (28)

On the 2nd of February, the poll tax book is sent to the state. It is later returned to the Probate Judge. (29)

I do not make a report to the Superintendent of schools. (33)

VIII. EXEMPTIONS

A. Age

To qualify for overage exemption, the taxpayer must be 45 before October 1st. (62)

I have taken poll tax from persons 65 years old when they come in to pay it. (CR 44)

B. Veteran

My notices do not explain exemptions. But it has been published in the paper that the National Guard and certain classes of soldiers do not have to pay poll tax. If one comes in and says he belongs to the National Guard we send him right across the hall to the Veteran's Administration to find out whether he is exempt. (19) I don't keep up with all that. (20)

C. General

The notices I send out and put into the paper do not explain about exemptions. (19)

There are no signs in my office concerning exemptions. (19)

IX. METHOD OF PAYING POLL TAXES

A. In Person

When a person comes in to pay poll tax, he must know whether he paid last year or not. If he does not know, I send him to the Probate Office to find out. (16)

I also ask him whether or not he is registered. (19) If he is not registered, I will say "You have got so many days to pay your poll tax, and you have got to register, and if you don't pay your poll tax before February 1st, it is too late." (19)

Sometimes a person pays only one year when he should pay two. (21)

A lot of people come in to pay poll tax during the automobile rush. We will not fool with them. We ask them to come back. (22)

B. By Mail

When one pays by mail, I mail him a receipt. (14)
The postage for that comes from the county. (15)
Very few pay by mail. I would say less than 5 percent. (26)

If a letter is postmarked before the 1st of February, I will accept it though I receive it after

that date. I do not collect on Sunday so if it was postmarked on Sunday I would just return it and say you are just too late. (26)

C. By Another

If a man wants to come in and pay a half dozen poll taxes, I will write it out. I have very few payments made like that now; however, I used to have a lot. (18) Politicians pay for others, but that is not bad like it use to be. (27)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

On February 1st I take the poll tax book home with me. That night a half a dozen people will call up and say "Don't forget and write up my poll tax, and I will be by the office in the morning and pay you for it" and some of them don't come, but you have got the receipt in there in that book and it goes back to Montgomery and I am charged for that \$1.50 whether I get or not. I can't void it. (23)

We used to go to every beat but we have stopped that. (24) I still collect property taxes in Uniontown. (42) Poll taxes are collected by the City Clerk there. (6) There is a "a world of niggers" in Uniontown. (CR 43)

XI. STATE INSTRUCTIONS

The state does not instruct me to encourage the payment of poll tax. (23)

XII. COURTHOUSE EMPLOYEES

The farm bureau has one Negro employee. The ASCS office used to have one but she is not working there anymore. Others are janitors. (34) Nobody, but a janitor that is all. (35) "Well, we have got one "nigger" assistant janitor." (34)

XIII. MISCELLANEOUS

The Superintendent of Education gets that money and he doesn't pay for anything. (15) Nothing is taken out of it. (CR 49)

Colored people do use the Courthouse. (CR 47)

In my judgment, everyone in this county knows about poll tax. (CR 50)

Most of my time in January is collecting poll tax. (63)

The Probate Judge gets five cents per name. (64)

We don't have time to fool with poll tax on the 15th of November. (CR 48)

Summary of the Deposition of
WYNNS B. COLEMAN
Tax Collector of Hale County
(Pl. Ex. 2)
Deposition Taken: November 23, 1965

I. BACKGROUND OF THE TAX COLLECTOR

I am Tax Collector of Hale County, Alabama, and have held this position 16 years. I also have a farm in Hale County and have resided here all my life. I am 63 years old. (3)

I finished high school and have had some college. I have not been in service. (3) I was elected to my office as tax collector having had opposition only the first time in the primary. (3-4) When I campaigned for office I went to every house in the county including colored and white. (4) I have been registered to vote since I was 21 although I do not pay poll tax since you only pay until you are 45. (5)

I was sheriff two times before I was tax collector. (5) I am a member of the Democratic Party and have worked for the Party. (34-35) I have had opposition only twice, the first time I ran for sheriff and the first time I ran for tax collector. I ran for sheriff around 1940. I am a member of the church and the Masons. The membership of my Masonic Lodge and church are all-white but they have Negro lodges, lots of them. (35)

II. OFFICE OF THE TAX COLLECTOR

My office is located in the Hale County Courthouse on the first floor and it is the first office in the northeast corner. There is a sign over the door of my office. (5)

My hours are from 8:00 until 4:00 every day except Saturday afternoon and Sunday. We close at 12 o'clock on Saturdays. I keep the same hours all year round although I will never turn anybody down as long as they are in the office; we always finish waiting on them. The latest I have ever worked on such an occasion has not been over 30 or 40 minutes overtime. (6)

The busiest time in the office is tag time, the last three or four days that they buy tags and the last three or four days of tag season. (6-7) The last day you can buy tags is on November 15th and the last day for paying taxes is the first of January. (7)

The county pays for my delinquent notices and the books I use. The state sends the poll tax books to us but the other tax books are paid for by the county. (17)

III. EMPLOYEES.

I have one employee in my office who works all the time and helps me when I am in the busy times. She helps from the first of October through February and she is there part of the time the other times. (8)

My wife helps me in the office whenever we need her. I do not pay her and she works all day. (19)

I have never tried to get any other help in my office since I don't need anybody else. I can handle it and they don't line up in my office. (22-23)

IV. COMPENSATION

My full time deputy is paid \$200 a month by me. (8)

I don't get a salary as I am on a percentage basis. I just get a percent of which I collect and I pay my deputy out of my salary. I make around \$6500 a year and receive commission on all taxes except poll tax. If these taxes include property tax, automobile tax, etc. (9-10) I get 2 1/2 cents for writing up poll tax. I don't think I ever charged it. It doesn't amount to \$20 a year, the whole thing, if you collect it. In the past we have just turned it over to the Superintendent of Education. (10)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

The penalty on taxes accrue on the first of January and on the 16th of November. On property tax and car tag there isn't any penalty in our office, but there is in the Probate office. After the first of January they pay six percent interest on their tax money which goes to the State of Alabama. I have never charged the 50-cent penalty since I have been in office. (7) It is up to me to determine whether or not to charge that 50-cent fee. (8)

You can not pay your poll tax late because I don't have the books since I have to send them over to Montgomery after the deadline. (16)

When 4:00 comes the last day, that is the deadline and the only ones to pay after then are the ones already in my office. (21)

I send everybody that hasn't paid their property taxes about three notices. (10) The first notice I send out is around the first of October after the taxes become due. This notice has the amount of taxes on a little card and is a form which we send out. The form tells how much is due. (11)

You can pay until sometime in March or April. The ones that haven't paid by then we turn over to the commissioner's court and they send them a registered notice, and if they don't come in and pay it in six weeks the property is then put up and auctioned off and it just brings the taxes. (12-13) The taxpayer has about three years to redeem it. (13)

I never charged a white person or a colored person a delinquent fee in my life. Blacks are ten to the whites one. I just don't figure they are able to pay and if I charged them, I would get 90% out of the colored. (42)

VI. NOTICE ABOUT PAYMENT OF POLL TAXES

I tell people in organizations that the time will soon be up and that they should come down and pay their poll tax. A lot of them come that way. (36)

The notice I send out to property taxpayers does not tell the recipient whether they have paid their poll tax or not. (11) There is nothing on this notice about the poll tax. (12)

The papers and the radio carry information about the poll tax themselves. All the papers all over the state carry it as well as the radio at Demopolis. (12)

I reckon when somebody comes into the county he knows about the poll tax. But that is handled in the Probate office. (13)

I do not have any notices that tell people in the courthouse to pay their tax or who has to pay it. (13)

The Superintendent of Education gets the records and sends everybody a notice that hasn't paid their poll tax and tries to get them to pay, that is everybody qualified to vote. About 10 days before the deadline the Superintendent comes down to my office and gets the list from me. (14)

The Superintendent of Education is interested in getting every one of these dollar and a halves he can get and that is why he takes an uncommon interest in notifying anybody who hasn't paid his poll tax. There is no legal requirement that the Superintendent notify anybody about the poll tax. (CR 37)

There is no way if a man was of sound mind that he couldn't know he owed a poll tax if he was going to vote. I don't see how he couldn't know because it is everywhere all the time. (CR 41)

Sometimes we ask people who come into my office to pay their poll tax. Sometimes they will pay and a lot of them will wait. (18)

VII. RECORDS AND REPORTS ON COLLECTION OF POLL TAXES

I make up a list of poll taxpayers and give it to the Probate office. (20)

Every two weeks I send a report to the state for all the taxes I have collected during that period. (21)

VIII. EXEMPTIONS

A. Age.

You have to be 45 in order to be exempt from the poll tax. You must be 45 before the first day of October of that year. (21) If you came in when you were 46 and you never paid to me before, it is my opinion that you would not owe any poll tax. (22)

B. Veterans

Veterans don't pay, so they don't come in my office. (18)

IX. METHOD OF PAYING POLL TAX

A. In Person

When people come into my office to pay poll tax I ask them what beat they are in if I don't know them. I do not ask them anything else. Sometimes we ask people to pay their poll tax when they come in. (18)

B. By Mail

You can pay poll tax by mail and we mail a receipt. All they have to do is tell you what the money is for. (14) I require nothing except their name and beat. (15) If a poll tax is mailed in and postmarked February 1st and I receive it the next day I will accept it but I don't ever have that to happen. (32-33)

C. By Another

Husband and wife can pay for each other as well as anybody else. A lot of people come in and pay poll tax for their neighbor, and the father will pay for their children and we will take it. (23)

D. By Telephone

If somebody calls me up on the telephone and tells me he wants to pay his tax I will accept it. I just tell him to send the money in. (33)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

I do not have any other offices in the county where people can go to pay taxes. (6) I never collect any taxes out of the county. (16) If a person was to see me on the street and give me a check for his taxes I would just take it up there. This is the only way I would collect taxes besides in the courthouse. I do not take my poll tax book out of the office. (17)

XI. STATE INSTRUCTIONS

I do not receive any information from the state of Alabama that tells me what procedures to use to get people to come in to pay their poll tax. (24)

XII. COURTHOUSE EMPLOYEES

I do not know about how many people are employed at the courthouse. There are some Negroes employed by the Probate office and in the sheriff's office who clean up and go to the bank and things like that. (25) There are no Negro office holders in the courthouse. Nor have there ever been to my recollection. (26)

XIII. MISCELLANEOUS

After they stopped the cumulative poll tax requirement there was not much difference in the number of people who pay their poll taxes. (24)

I have never turned one down or refused to receive poll tax money because I don't get paid much for it. (CR 34)

Summary of the Deposition of
BERT H. GRACE
Tax Collector of Sumter County
(Pl. Ex. 3)
Deposition Taken: November 23, 1965

I. BACKGROUND OF THE TAX COLLECTOR

I have had the position of tax collector since January of this year (1965). (3) Prior to becoming tax collector I was in the general insurance business in which I am still engaged. I was appointed to office by Governor Wallace having been active in party politics. I had run for the State Legislature a couple of times and was defeated. I have been exempt from paying the poll tax since 1946 when I returned from the Marine Corps. (4) The clubs and organizations I belong to are composed only of white persons. (22) I graduated from high school and completed one year at the University of Alabama. (5)

II. OFFICE OF THE TAX COLLECTOR

My office hours are from 8:00 a.m. until 4:00 p.m., five days a week, and then from 8:00 a.m. to 12:00 noon on Saturday. You will find my office on the bottom floor of the courthouse. There is a sign on the door which says "Tax Collector." (5)

III. EMPLOYEES

The county pays me for a clerk four months out of the year at \$150 a month. These months are October, November, December, and January. (5) During October and the first half of November automobile taxes occupy

most of his (my clerk's) time. From November 15th through January we work on property taxes. We have some poll tax all during the time from October 1st to February the 1st. (6) I have no volunteers helping me during my busy season. (19)

IV. COMPENSATION

I work on commission. I figure my yearly commission will be around \$9,000 but I haven't worked a full year yet. (7) I think I get 2-1/2 cents per poll tax receipt. The State sent me a little check last year. (21)

V. PROPERTY TAX DEADLINES AND DELINQUENCIES

Property taxes are delinquent after December 31st; you can still pay them with a penalty and interest. (7-8) The penalty is 50 cents plus 6 percent simple interest. (8) We try to make our settlement with the State by the 1st of July. (7)

We send property taxpayers their first notices around the 15th of September. There are between 3,000 and 3,200 of them sent out. (29) I am working on some notices to send out between the 10th and 15th of December. (8)

VI. NOTICES ABOUT PAYMENT OF POLL TAXES

The property tax notices do not refer to poll taxes, only property taxes. There are no notices sent out concerning poll taxes. (9) I do not place any advertisements in the paper concerning poll taxes. (13)

I have never asked the Board of Registrars to remind people about their poll tax. They run their end of it and I run mine. (14) I do not know whether the Board of Registrars sends him a notice stating whether he has to pay poll tax. (13)

When all of this racial stuff started last summer, I had some persons come to my office to pay their poll tax. I told them I would accept it beginning October 1st through February 1st. (14)

I don't recall any newspaper or radio notices concerning the poll tax. (15)

I do not remind people who come to my office to pay their poll tax. (16)

No civic groups make announcements concerning the poll tax to my knowledge. (17)

To my knowledge there are no notices in the courthouse or my office concerning poll tax. (17) I do not make telephone calls to persons I know concerning the poll tax. (17)

The Sumter County Journal, the Birmingham News, the Birmingham Post Herald, the Montgomery Advertiser and the Tuscaloosa News are circulated in this county. I have never noticed any ads in the Advertiser reminding people that the deadline for paying their poll tax is February 1st. (CR 25) There is no radio station in Sumter County. (CR 28) If a person is supposed to pay two years' poll tax to be qualified to vote he finds this out by me telling him. (9-10)

VII. RECORDS AND REPORTS ON THE COLLECTION OF POLL TAXES

If I don't know what beat they are in, I ask them what beat they are in, then I locate their card in my filing system, then write them a receipt and give them the receipt and record the receipt number on this card in my filing system. (9-10) The white copy goes to the taxpayer and I keep the pink copy. The yellow copy stays in the book which is mailed to the State by February 15th. The yellow copy is returned to the Probate Judge after it is audited by the State. We are supposed to keep the pink copies for three years. I don't make a poll list. The Probate Judge has the responsibility of learning who has paid their poll tax. He learns this from the receipts he receives from the State. (10)

The county pays all the costs for collecting other taxes. (12) It also pays for my card file. (21)

I maintain a card file for my convenience. These cards were there when I was appointed to the office. (10-11) When new people have registered they bring in their acceptance from the Board of Registrars; I take this and prepare a card for them and indicate if they owe poll tax. These records are more for my convenience; the Probate Judge has the permanent records and the official records. (11)

I have made reports concerning the collection of poll tax to the Superintendent of the schools but I didn't last year. (20)

I do not make any reports to the Probate Judge. (20)

You're supposed to make semi-monthly reports to the State but I haven't remitted any of my this year's poll tax money to the State. The reason for that is, if they repeal the poll tax, these people (who paid it) are going to be in my office the next morning wanting their poll tax money back. (20-21)

So far the State hasn't said one word about not remitting it, and if they don't, I won't remit it. (21)

VIII. EXEMPTIONS

A. Age

Right now nobody over 47 owes poll tax; actually, nobody over 45. If they are 46, they go back and owe one year, if they are 45, they owe two years. The key birth date is October 1st. They do not owe poll tax if they are 45 before October 1st. (11) If persons don't have their registration card I ask them their age. (12)

B. Veterans

Your Korean veterans and your World War II veterans are exempt. (11) I do not make it a practice to ask males whether they are veterans. (12)

C. General

I don't have final say on who is exempt; the Probate Judge does. (12)

IX. METHOD OF PAYING POLL TAXES

A. In Person

When a person comes to pay his poll tax and I don't know him I ask his name and beat. If they paid for last year they just owe for this year. (15)

If a person appears to be over 45 I ask him his age. (16)

I accept poll tax payments from persons who aren't registered but I don't encourage it. (16)

The majority of persons who pay their poll tax come to my office to pay it. (CR 25)

B. By Mail

I have accepted some poll taxes by mail. I send a receipt to the person. (13) Practically no poll taxes are paid by mail, maybe ten percent last year (20) I don't know what I would do if a letter containing payment was postmarked February 1st but received later. (19)

C. By Another

A person can pay poll tax for another. (14-15) The way people know they can pay for another is by asking. I don't recall any newspaper notices concerning this method of payment. (15)

D. By Telephone

If someone calls me on February 1st (the last day) on the phone and asks me to make out

a receipt for him I would take the money out of my pocket if I knew him. If I didn't know him I wouldn't do it unless I knew I could get that \$1.50 or \$3.00. (18) No one has called however. (CR 24)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

If a person meets me on the street and wants to pay his poll tax I will take payment. I do not go to other communities to collect poll tax. (18)

XI. STATE INSTRUCTIONS

The State has never instructed me or encouraged me to encourage payment of the poll tax. (20)

XII. COURTHOUSE EMPLOYEES

There are approximately 11 regular county employees in the courthouse working now. Two of them are Negroes. You could call them maintenance engineers. (23) They could be called janitors. (24)

Summary of the Deposition of
FRED N. BRUISTER
Tax Collector of Choctaw County
(Pl. Ex. 4)
Deposition Taken: November 24, 1965

I. BACKGROUND OF THE TAX COLLECTOR

I have been Tax Collector for Choctaw County since October 1961. (3) I was opposed in that election and I had to campaign. (5) In doing so, I made speeches at rallies and schools and at a church. In addition, I advertised in the newspaper. I did not use either radio or television. (CR 30) Those places were white. (29)

This is not my first public office. (3) I was appointed Register in Chancery and was elected as Clerk of Court. I held that position for 18 years. The only other public jobs were little thank-you jobs. I don't recall any of them specifically. (4)

I have a high school education. I also completed minor training courses in connection with work for the farm program. I am not a veteran. (4) The clubs I belong to are white. (30)

II. OFFICE OF THE TAX COLLECTOR

My office, which is in the old part of the courthouse, is marked with a sign over the door saying "Tax Collector." (6-7)

The office is open from 8:00 until 4:30. However, it is closed Thursday and Saturday afternoons except during tag season, when we remain open those afternoons. (7)

III. EMPLOYEES

I have one full time employee. During tag season, I have another assistant who works from October 1 to about November 30th. I have selected both of my employees. (8) My full time employee is paid \$150 per month by the county and \$75 per month by me. The part-time help is paid \$50 a week out of my pocket. (9)

IV. COMPENSATION

I am paid on a commission basis. (9) I receive 2 1/2 cents per receipt which is paid by the county. (24)

For the collection of all the taxes I probably receive \$9000, maybe more. I just don't recall. (10) It all depends on whether there are more or less automobiles or what have you. (9)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

Property taxes are due October 1st and become delinquent January 31st. I have been trying to establish a system for sending out notices to non-residents. (11) I do not send such to residents prior to January 31st. We do send delinquency notices. The paper, however, often prints a notice prior to the property tax deadline. (12)

One can not pay property tax before October 1st. However, the Veterans Administration or some of the other lending agencies always request bills of their clients as early as they can. The checks from them often come in a few days before October 1st. We get their receipts out immediately after October 1st.

I do not bother about such things. If a person comes in a day or two early, I would probably take it and date the receipt October 1st. (13)

You may pay taxes by mail. A lot of old people write in to find out the amount due and then mail in that amount. (13-14) Some of them owe only 30 cents. I send them the amount with a nickle stamp. When they send the amount, I send them the receipt with another nickle stamp. The county pays for these stamps. (14)

I do not accept poll tax payments before October 1st or after February 1st. (15) Usually I don't even have the books until just a day or two before October the 1st. (16)

VI. NOTICE ABOUT PAYMENT OF POLL TAXES

Property tax notices do not include poll tax. (14)

There is usually an article in the paper regarding the payment due dates and deadlines for all taxes. There are no notices that one may pay another's taxes. (26)

VII. RECORDS AND REPORTS ON THE COLLECTION OF POLL TAX

When a person comes in to pay his poll tax, we tear out the original receipt and give it to him. When we have the time, we take all the pink sheets out and arrange them alphabetically for our office use. The yellow sheets remain in the book when it is sent in to the State Comptroller's Office. (23)

We do not make lists for anyone except the Probate Judge. His list is made from the pink receipts. We put them in alphabetical order by beats and then write up the list. (23)

I make a semi-monthly report. We determine the amount of poll tax by counting up the receipts for that period. (25)

VIII. EXEMPTIONS

A. Age

My understanding from the Probate Judge is that one 46 who comes to pay for the first time owes \$3.00. (20) If he is 47, he owes nothing. (21)

If a person 50 years old comes in, I don't think he owed any poll tax and would so advise him. I would not ask him if he owed for one or two years, I would just tell him he didn't owe any. (22)

B. Veterans

Certain veterans do not have to pay poll tax. (19) When he registers, it is my understanding that he goes over to the Probate Office to get his exemption certificate. (19-20)

IX. METHOD OF PAYING POLL TAX

A. In Person

When a person comes in to pay in person, we ask him whether he owes one year or two years. If he doesn't know, we check with the Probate Office. (19)

Negroes as well as whites pay poll taxes in my office. Negroes have been voting and paying poll tax for a long time. (CR 31)

I have never refused to take a Negro's money nor have I discouraged him from paying poll tax. (CR 31-32) I have treated Negroes the same as whites. (CR 34)

B. By Mail

One can pay poll tax by mail. (17) When I send out the receipt, the county pays my postage. (24) I will accept a letter which arrives after February 1st if it was postmarked before the deadline. (27)

C. By Another

I presume that you can pay someone else's poll tax; I would take it if somebody came in there to pay somebody else's poll tax. I don't recall any candidate coming in to pay anybody's poll tax. (18) There are no notices that one may pay another's poll tax. (26)

D. By Telephone

If a person telephoned me and asked me to write up a receipt, I would not do it until he came in and paid his money. (17)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

I do not know of any other place in the county where poll tax is collected. (16) Neither I nor my deputies take the poll tax books out of the office. If you met me on the street I would probably take your poll tax, though I would have no receipt at the time. (17)

XI. STATE INSTRUCTIONS

The State does not instruct me about the collection of poll tax. I go by the Alabama Code. (39)

XII. COURTHOUSE EMPLOYEES

There are no Negro officials in this county. (27)
The county may have some Negro mechanics. (28)

XIII. MISCELLANEOUS

If one owes no tax he need not come to my office regarding license tag season. However, most owe tax. (11)

I will also accept poll tax from those registered by the Federal Examiners. (CR 34) A person who reads and writes Spanish who could not vote in New York but who can be registered in Alabama under the federal registrars system could not read a notice printed in the newspaper. (CR 33) If he got someone to interpret for me, I would take his money. (CR 34)

Summary of the Deposition of
GRAHAM WAITE
Tax Collector of Clarke County
(Pl. Ex. 5)
Deposition Taken: November 24, 1965

I. BACKGROUND OF THE TAX COLLECTOR

This is my fifth year as Tax Collector of Clarke County. I took office in October of 1961 replacing Joe C. McCorquadale who had been Tax Collector for about 22 years. This is my first public office. In addition to being Tax Collector, I farm and have some timber. (3)

I have lived in Clarke County all my life. I have a high school education; I was not fortunate enough to go to college. I am not a veteran. (18)

I campaigned for the position of Tax Collector as I was opposed. (18) This involved speeches at various places including the white high school in Thomasville. (19)

I am a member of Civitan Club, in the Methodist Church and belong to the Chamber of Commerce. The members of these organizations are white. (19)

II. OFFICE OF THE TAX COLLECTOR

My office is in the north wing of the courthouse. There is a sign for the door which reads "Tax Collector." (4)

The office is open from 8:00 until 5:00 Monday through Friday and 8:00 until 12:00 on Saturday.

We stick to this schedule even in the busiest times of the year. (17)

III. EMPLOYEES

I have one full time employee, Mrs. Harris Wilson. (4) She worked in the office prior to my coming. The county furnished me with \$150.00 per month which is to pay her. I supplement it \$75.00 which comes from my own pocket. (5)

My wife helps out during tag season, October 1st to November 15th. The county does not allow me to pay her. (5)

IV. COMPENSATION

I work on a fee basis. (5) It usually averages between 8 to 10 thousand per year. (5)

I am paid 2 1/2 cents per name for the collection of poll tax. (17)

V. PROPERTY TAX AND POLL TAX DEADLINES

Property taxes are delinquent after January 1st. I am not required to send out notices before the taxes are delinquent. However, if the taxes are not paid by January 1st, we send a bill. (6) About 10 percent pay their taxes after the January 1st deadline. (8) We send 3 such notices. (6) If they still fail to pay we send them a certified or registered letter. (6)

Property taxes may be paid October 1st. We are not supposed to take any taxes until that time. (7)

There is no penalty for not paying the poll tax. (CR 25)

VI. NOTICES ABOUT PAYMENT OF POLL TAX

I do not send out notices regarding the payment of taxes. Poll tax is not compulsory, it is voluntary. I am not required to solicit because it is strictly voluntary; it is not a compulsory tax at all. If you want to be a qualified elector, you have to pay poll tax. (9)

As a public service the two radio stations in Thomasville and Jackson and the local papers publicize the February 1st deadline. (10)

There are no notices to explain exemptions. (11)

I do not call up people to get them to come and pay poll tax. (14)

It is known the length and breadth of this county that the poll tax is a requirement and has to be paid. (CR 25)

There is no requirement to send out any notices of any taxes. (CR 26)

In my five years in office I have never had any colored citizen to say he did not know he had to pay poll tax. (CR 30)

I could not have a regular sign for the Federally qualified voters now who cannot read and write. I would have to have some color scheme. (CR 31)

VII. RECORDS AND REPORTS ON COLLECTION OF POLL TAX

When a person pays his poll tax, he is given a white receipt. The pink copy I keep. The yellow copy is the only thing left in the book when it goes to the State. (13)

Mrs. Wilson and I do most of the work on the pink receipts. All such work is done in the office as you are not allowed to take those out of the office. (14)

The State audits the poll tax book. It checks my entries against the money I have sent in every 15 days and after February 1st. It may come out that I owe the State a few dollars and the State may owe me. After the books are audited they are sent back to the Probate Office. (13) The county pays for my materials. (8)

The poll tax book is kept in the Probate Office. It is made up from the sheets I keep which are alphabetical by beat with men and women separated. (21)

Every 15 days I remit what money I have taken in during that period to the station. (21) There is a place on that report to put poll tax. (22)

I also keep a cash book for my own personal use. (22)

VIII. EXEMPTIONS

A. Age

If you register and are 46 you come down under the exemption. (12)

If you are twenty one before the 1st day of October you owe one year's poll tax. If your birthday falls after the 1st day of October, the first year you owe five. (12)

B. Veterans

When a person comes in you ask him if he is a veteran. (16) He is a veteran if he was in service prior to 1955. (23)

C. General

I try to determine whether or not one is exempt. (16)

IX. METHOD OF PAYING TAXES

A. In Person

When a person enters my office I must determine whether he owes for one or two years. If he is not sure I look him up in the receipts I have retained.

This file of the pink receipts I put in alphabetical order by beat with the male and female separated. (11) The separation by sex is required by the Code. (12)

B. By Mail

One may pay poll tax by mail. (9)

If the letter is postmarked February 1st, I will accept it. (15)

If it is postmarked before October 1, I would hold it and issue it any time after the 1st; it really would not matter. (15)

C. By Another

Anyone may pay poll tax for another. (9-10)

An employer may pay for his employees. However,
there are no notices of this provision. (10)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

I do not collect poll tax outside the office. (14)

If I meet a friend on a weekend or holiday,

I may take his money and write up a receipt on Monday. (14)

I occasionally accept payments outside the office
if I know the person. (14)

If the taxpayer is newly registered, I ask him
for his registration receipt. If he does not have
it, I must ask him his age to see whether he owes
one or two years. (16)

One need not be registered to pay poll tax.
If they want to come in and pay their poll tax, I
don't refuse them. (17)

XI. STATE INSTRUCTIONS

I have had no official correspondence or notices
from the State urging me to collect poll tax. (14)

XII. COURTHOUSE EMPLOYEES

My brother who heads the ASCS office had one
Negro employee during the summer. I do not know
whether he is there now or not. (20)

Other Negroes are employed as janitors. (20)

XIII. MISCELLANEOUS

I have never made any distinction in any way in handling the collection of poll taxes for colored voters than white voters. (CR 23)

During the five years I have been in office I have had both colored and white voters come in to pay poll taxes. (CR 24)

Colored people are more apt than anybody else to give you two or three names. (CR 28)

If a person pays more than is due or pays when he does not have to he may return the receipt and get a refund. I will pin the receipt back into the book and get credit for it from the State.

However, this taxpayer must bring his receipt in before February 1st. (15)

Summary of the Deposition of
CLARENCE GILBERT MIDDLEBROOKS
Tax Collector of Wilcox County
(Pl. Ex. 6a)
Deposition Taken: November 24, 1965

I. BACKGROUND OF THE TAX COLLECTOR

This is my seventeenth year as Tax Collector for Wilcox County. (3) I was opposed the first time I ran for Tax Collector. This is my third time without any opposition. (19) I have held no other public office except Justice of the Peace, Equalization Board and other similar positions. (3) I have no other occupation outside of public office. (4) I am not a veteran. (3) I am, however, exempt from paying poll tax as I am over age. (4)

II. OFFICE OF THE TAX COLLECTOR

My office hours are from 8:00 until 4:00 every day Monday through Saturday except Thursday afternoon. The office is not open at that time as everything is closed in Camden. (4)

My office is the first office on the left as you walk in the courthouse. There is a sign on the door which reads "Tax Collector." (4)

III. EMPLOYEES

My wife is the only other employee in the office. She does not receive a salary. (4)

IV. COMPENSATION

I work on a commission basis. My commission amounts to about \$4,800 per year. I also receive some clerk hire which has recently been raised from \$75.00 per month to \$200. I receive this whether I hire a clerk or not. (5) For each poll tax receipt I get two and a half cents. That amounts to about \$8.00 a year. (8)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

Property taxes are payable from October 1st to January 1st. (5) They become delinquent January 1st. I allow some people out of the county to pay before October 1st. However, those people in the county must wait until October 1st. (6)

Notices prior to the delinquent date are sent only on request. I do send two notices after the taxes are delinquent. One about January 15th and another about March 1st. About five percent of the tax payers pay their property taxes after January 1st. (6) Poll tax is payable from October 1st to February 1st. I will not accept poll tax payment prior to October 1st. The law strictly says not to. (8)

VI. NOTICES ABOUT PAYMENT OF POLL TAX

As a courtesy to the people, I send out a card to those that have not paid reminding them that they have to pay their poll tax by February 1st to be eligible to vote in the election. (9) This card,

which is sent out about 10 days before February 1st, states only the deadline. It does not say that one may pay by mail. (10)

There are no notices in my office concerning poll tax. (14)

Three weeks before the deadline each year, a notice is published in the Wilcox Progressive Era, the county newspaper. The Montgomery, Birmingham and Mobile papers have notices concerning poll tax. (CR30) None of the Civic groups in our town make announcements concerning poll tax. (14) None of the notices regarding property taxes mention poll tax. (7)

We do not send out a notice regarding exemptions, nor do we notify those who are exempt. (10-11)

I do not notify persons orally unless I just run up on them in the street or something like that. (9)

It is generally known here that there is a poll tax which is a prerequisite to voting. (CR29)

The registrars do not collect poll tax. (18) As far as I know they do not inform people of poll tax. (18)

VII. RECORDS AND REPORTS ON COLLECTION OF POLL TAXES

When a person pays his poll tax I issue him a receipt for my record. I then make a cross opposite his name for the year or years for which he is paying. (8)
Either the county or the State pays for receipt forms. (7)

The State requires me to remit tax money to the State Comptroller's Office every fifteen days. (19-20)

I do not prepare a list for the Probate Judge. He comes over here and goes through my book. (20)

I also make a report to the State and county Superintendent of Education. I do not know what action they take based on the report. (21)

VIII. EXEMPTIONS

A. Age

My books show only poll tax. The Probate office has a card system which shows exemptions. (10) When a new registrant comes in I can determine whether or not he must pay by looking at his certificate as it tells his date of birth. (12-13) I subtract the date of when he was born to get the number of years he is old. If he is 45 and has never voted before, he must pay \$3.00. One 46 who has never voted before must also pay \$3.00. (13) When he is 47 however, he need not pay poll tax even though he is registering for the first time. (13-14)

If a person becomes 21 after October 1st, he does not have to pay poll tax. But if he becomes 21 before October 1st, he does have to pay \$1.50 poll tax. (12)

B. Veteran

To determine whether a new registrant is a veteran, I ask him if he was in the Army prior to January 1st, 1959. Those people presently in the service are not exempt. However, those in the National Guard are exempt as long as they are in active service. When they are no longer in active service they must pay poll tax. (22)

IX. METHOD OF PAYING POLL TAX

A. In Person

I do not accept poll tax from persons who are not registered because he has got to be registered to pay poll tax. I require a new registrant to show his registration certificate before taking his poll tax. If he does not have the certificate with him, I tell him that he has to bring it. I don't require persons who have been paying regularly to bring in the certificate. I look on the certificate to see what his age is and what Beat he is in. If he has never registered before and is between 22 and 46 he will have to pay \$3.00. (11) If someone who has been registered for some time comes in I go to my poll tax book to see if I have certified him. This I do for every person. I

do not know of a person paying only one year when he should have paid for two years. (12)

I have never made any distinction in handling the collection of poll taxes as to whether they are white or colored. This year I have written several receipts for colored people. (CR28)

B. By Mail

One may pay poll tax by mail. If the letter is post-marked February 1st I would accept it. (15)

I am not aware of any notice that states that one may pay by mail. (10)

If anyone phoned on February 1st and asked me to make out a receipt promising to pay later I would not make out a receipt. I would tell him to come to my office to pay. (14)

C. By Another

A person can not pay poll tax for another. However, a husband may pay for his wife and a wife for her husband. (10)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

Ever since I have been tax collector, I have gone out into the county to collect taxes. (15)
I go with the tax assessor and the Probate Judge. (17)
We go to about 7 or 8 beats, spending about an hour at each. (15) In all it takes about 15 days. (17) We go to Foreman (Beat 12), Oak Hill (Beat 9), McWilliams (Beat 14), Beat 20, Pineapple (Beat 11), the first day. (16) Each is a little settlement. (CR27) The next

day we go to Catherine (Beat 4), Gastonburg (Beat 16), Alberta (Beat 3), and two places in Lamison (Beat 5). In Lamison we spend two days at Pine Hill, and we go to Old Peachtree (Beat 7). We never go to Beat 17 because they come to Alberta which is just across the river. (16) At each of these small communities we usually set up chairs on the porch of a store. There are colored as well as white living near those stores. (CR 27) We accept taxes from colored people on these trips. (CR28) Notice of our coming is printed in the county paper, but it does not refer to the poll tax. (17)

If a person comes up to me on the street or at my home and offers to pay his poll tax, I would accept it. (18-19) A politician in a small town has to do a lot. (19)

XI. STATE INSTRUCTIONS

The State of Alabama has never instructed me to encourage payment of the poll tax. (15)

XII. COURTHOUSE EMPLOYEES

Every one of my predecessors has been white.

There are about three Negroes at present employed at the courthouse. They are employed as janitors. (26)

XIII. MISCELLANEOUS

Prior to this year there were no Negroes registered to vote in this County. (26)

This County is predominantly colored. (CR27)

I do not refuse to accept taxes from colored men when I go out to the county or when I am collecting taxes in the office. (CR28)

Since I started collecting poll tax this year I have collected such from colored as well as white. I have assisted colored individuals in finding out whether they owe \$1.50 or \$3.00. (CR28)

I am continuing to do my work as I have even though there are all those federally registered voters. (CR31)

The county schools get all the money from poll tax. (CR32) As the majority of the county is colored, the majority of the money is spent on colored people. (CR33)

Summary of Second Deposition of
CLARENCE GILBERT MIDDLEBROOKS
Tax Collector of Wilcox County
(Pl. Ex. 6b)
Deposition Taken: December 16, 1965

II. OFFICE OF THE TAX COLLECTOR

I do not know about restrooms facilities at the courthouse. I think there use to be a set of restrooms with an entrance from the outside of the building. I do not know whether it is still there nor whether it was for colored people. (15-16) I have never seen any go in or seen any come out. (16)

VII. RECORDS AND REPORTS ON THE COLLECTION OF POLL TAX

I also keep a poll tax record. [Plaintiff's Exhibit 2] It gives the names of the poll tax payer and the year poll tax becomes due. (4) When I enter a name in the book I place a check mark on the receipt. [Plaintiff's Exhibit 1]. (5) I use the same receipt book for all receipts written while on the road. (CR 16) I usually start a new one when I go on the road. Since I came to this office we have gone to the same beats. (CR 17)

I can identify those receipts I filled out while on the road. (8) We began in beat 14 but no one paid in that beat. We finished in beat 7. So the receipts numbered from 201 to 250 were taken in the precincts. (7)

I do not know whether Ann T. Bonner and Ann B. Bonner are the same person. (11-12) Nor do I know whether Hugh Joseph Dudley of Beat 11 or J. H. Dudley are the same person. (12) I make out the name exactly as I am told by the taxpayer. (CR 19)

I do not know whether I. J. Bumpers of Beat 1, T.C. Jenkins, or R. F. Lane are veterans. (12-13)

I think I know John T. Weatherby. I would think he served in the military since 1959. (13)

I think I know Ray Mannus in Beat 5. I think he would come in the single category, young fellow. (13)

I don't know whether Bruce B. Burch in Beat 11 served. (13)

(Looking at the poll tax record) Frank Watt Stanford in Beat 11 doesn't appear to be over age, and he hasn't paid. He probably registered and that's the last of it and has never come in to pay any poll tax. (13-14)

If Clarence Wesley in Beat 11 served he is still paying poll tax. (14)

I do not know about John D. McKinsey in Beat 14. He hasn't paid poll tax since 1955. He must not have served as he paid 2 years poll tax.

It doesn't seem as if Virgil C. Herndon ever paid poll tax. He moved so I wouldn't know whether he paid any poll tax or not. (14) He might be a veteran though it doesn't show on my books. (14-15)

To help in identifying the race of the persons whose receipts are number 201 - 250, I know that

Mr. Anderson, Receipt No. 201; Mr. Stone, Receipt No. 203; Betty Jones, Receipt No. 204; Gilbert Pugh, Receipt No. 205; Mrs. Gilbert Pugh, Receipt No. 206; G.G. Wilkinson, Receipt No. 208; Dan Wilkinson, Receipt No. 209; Mrs. Ellen Daugett, Receipt No. 210; Mrs. D.H. Parker, Receipt No. 212; Charles Dann, Receipt No. 229; Mrs. Ethel E. Sims, Receipt No. 239; Janet Anderson, Receipt No. 240; Toby Williams, Receipt No. 242; Evelyn Swanner, Receipt 245; Mrs. Elsie Finley, Receipt No. 247; Mrs. Hattie Mae Simms, Receipt No. 248 and Mrs. Clara D. Gattie are white. (21-22) Mrs. Stone's receipt of October 12, 1965, was issued before colored people began to register to vote. After the colored people started registering I began putting C for colored and W for white on the receipts. "Mrs." before the name does not indicate that she is white but I don't put Mrs. before a colored person.

VIII. EXEMPTIONS

When I first came in to the office, I put down their birth date so that when they become 45 years old I would no longer need to send them a card about the payment of poll tax. (9) I don't do that any longer. (18) Now, if they become overage I make an entry. I don't know of any over-age persons where I haven't made an entry. (11, CR 20)

I would also put a military number next to a veteran. I don't do so anymore because I don't see any use in crowding my books with people who don't pay poll tax. I am not required to do so. (CR 18) There are some who served in the military who do not appear on my records. If they say they served prior to January 1959 or Korea or World War I or II I tell them to go down to the Probate Judge's office and get an exemption certificate. (10) It is not my business to decide whether a person is exempt from paying the poll tax or whether he has a disability or whether he is a veteran. (CR 19)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

Because most people have automobiles and can come to Camden, we are able to spend less time in each district. (8-9) We have not cut out any beat; we just do more beats in one day. We have never gone to different beats than we do today. (9) Negroes were not paying poll tax at the times that I have been on the road in the different beats. I am available to both Negro and white voters when I go out to the beats, and I would accept the Negro's poll tax. (CR 23)

XIII. MISCELLANEOUS

I do not think there are any white persons living at Gees Bend. (15)

Summary of the Deposition of
WILLIAM DANNELLY
Judge of Probate for Wilcox County
(Pl. Ex. 6c)
Deposition Taken: December 16, 1965

I. BACKGROUND

I have been Judge of Probate for Wilcox County since November 1958. I will be 55 in January. (3)

II. COMPENSATION

For my work in preparing the Qualified Voters list I am paid 5 cents per name. (21)

III. RECORDS REGARDING THE COLLECTION OF POLL TAXES

Since 1963 we have used a card system to keep track of poll tax. (3-4) [Plaintiff's Deposition Exhibit, No. 2] We indicate only the name and age on the cards. "White male" is printed on the card but these cards are used for males, females, white and Negro voters. Poll tax is not indicated on the cards. (4)

To prepare the Qualified Voters list I pull the cards of those who have not paid and are not exempt. I then make a photostatic copy of the rest of the cards which I send to the printer and he makes the list from the cards. (5) We have the date of birth on most of the cards. If there is any doubt, we use the tax collector's records to determine the date of birth. (7) If they have been in military service we give them an exemption. When we made

the cards up to send to the printer, we obtained the military service information from the tax collector's records. (18) We didn't pull any cards in '64 because there was such a few that hadn't paid poll tax. When you have a county election everybody is interested in it and everybody pays their poll tax. So instead of going through and making two separate lists we used one list for the Federal and State election. So in 1964 all of the registered voters were listed as qualified voters for State and Federal elections. (9) [Pl. Dep. Ex. 2]

Before I had a card system, we used a big book prepared by the Board of Registrars. (10) It gave the name, age, service record and so forth of each person. (9) We would check each name first for age and military record. (10) Those of poll tax age we would check against the Tax Collector's records. (10-11)

For the November 1965 Amendment election we took the 1964 list, and the supplementary list from the Board of Registrars, which included the Federal Board of Registrars list. Then I wrote to the election officials and asked them to have persons between 21 and 45 to show their receipts. The rest of them were qualified voters; because we had about a week to prepare this list. (17)

IV. EXEMPTIONS

A. Individual

With respect to the age and military service record of a number of individuals appearing on

the 1960 list [Plaintiff's Deposition Exhibit No. 3], I know Franklin D. Kimbrough, Jr. of Beat 5 but I can not say whether he was in the service or not (11); Hugh Joseph Dudley in Beat 11 I only know by name; I don't know him personally (12); Jean Bonner in Beat 1 is about my age, in her fifties; I don't know about Vera Allbriton. I would say that Margaret Bailey of Beat 1 was overage; I do not know I. J. Bumpers, or T. C. Jenkins, Jr. R. F. Lane is in his thirties. I believe he served but I don't know when. I do not know Velma G. Morgan. (13) I would say Lila McDurfer was in her late thirties. I don't know John T. Weatherby, Jr., Ray Mannus in Beat 5, Hattie Morgan in Beat 6, Sullie M. McGiboney nor Ida M. Wright in Beat 6. (14) I don't know whether Marion Collins is Bill Collins wife; I do not know Betty H. Kent in Beat 11. Otis and Essie Filen moved in there by the sawmill. I know them if I see them; I do not know Mary Catherine Stallworth; I believe Frank Watt Sandford was in the military service. I know Clarence Wesley but I don't know how old he is. I don't know William York. (15) Mrs. C. C. Cochran is about 50. I don't know Mrs. Joseph Welch. I think John D. McKensie is overage; he may also have a service record. Mary Lorene McKensie maybe his wife; I don't know. I know Virgil D. Herndon. He is a retired Methodist preacher. (16)

B. General

The Tax Collector determines whether a person falls into one of the categories that exempts him from paying his poll tax. However, my office gives out exemption certificates for military service. (CR 20)

V. COURTHOUSE

There are two restrooms at the end of the hall downstairs, for women and for men. I do not know whether someone has handwritten "white" over those. We had at one time white and colored but that has been removed. There is also a restroom outside which was for colored. I have not noticed whether it still has a sign that says colored. (18)

VI. FEDERAL QUALIFIED VOTER'S LIST

I don't think I am required to draw up a separate list of persons eligible to vote in federal elections. (CR 20)

VII. MISCELLANEOUS

Since the registration of Negro voters in Wilcox County, my office has not discriminated in any way in making up the voting list between the Negro and white voters. (CR 21)

Summary of the Deposition of
MRS. SELVA MOODY
Tax Collector of Winston County
(Pl. Ex. 7)
Deposition Taken: November 29, 1965

I. BACKGROUND OF THE TAX COLLECTOR

I have held the position of Tax Collector for four years. I have had no other occupation while being Tax Collector. (3) However, I was formerly a beautician. (4)

I have never held any position in the county prior to becoming Tax Collector. (3) I did assist my husband in the office during his 12 years as Tax Collector. (4)

I have a high school education. (4)

II. OFFICE OF THE TAX COLLECTOR

My office, like that of the Registrar and Probate, is in the County Courthouse in Double Springs. (4-5) There is no Tax Collector's office in Haleyville. (5)

Office hours are the same the year around. We are open from 8:00 until lunch on Saturdays. (5)

III. EMPLOYEES

I have a girl who works October through January. (5-6) She is paid through the Bureau of Revenue. (6)

Another girl works the month of October and usually stays until after the 15th of November tag buying. I pay her myself. (6)

I selected both of my employees. (6)

IV. COMPENSATION

My pay is on a fee basis. When I make my reports on the 1st and 15th, my secretary makes out a check for me. (6)

I get two and a half cents a name for typing the list and sending it to the Judge's office. (10)

I am not paid extra for going out into the country. (19) The gasoline necessary for this trip, I pay for myself. (19-20)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

Property taxes are delinquent after the 1st of January. We usually have some delinquent on out to pretty close to April or May. (8)

I do not accept early payment of property taxes. However, I do not remember anyone trying to pay them before October 1st. (8)

We do not send out tax bills or notices. We do send out delinquency notices which we begin processing January 1st. There are from 4500 to 4800 taxpayers in Winston County. (8) Of those, about 600 to 700 receive delinquency notices. (9)

Poll taxes are collected between October 1st through February 1st. (CR 32)

People do try to pay poll tax in months other than October, November, December and January. When they do so, I tell them that we collect poll tax only from October 1st to February 1st. (16)

VI. NOTICE ABOUT PAYMENT OF POLL TAX

Sometimes we have a notice put in the county papers. It gives the February 1st deadline and states that poll tax may be paid at the Courthouse. (18)

We also publish a notice when we go out into the country. We sometimes ask the radio stations to give notice. (19) A published notice does not state who is exempt, nor how much one must pay. It does not state that one may pay by mail. (21)

Property tax delinquency notices do not mention poll tax. No notices regarding poll tax are posted in my office or at the Courthouse. (20)

I do not know whether registrars mention poll tax when people register to vote. (21)

Organizations in the County do not make announcements concerning poll tax. I have never asked them to do so. (21)

When a person comes in to pay property tax, we ask them, "Is there anything else for you today?" We do not specifically ask them whether or not they want to pay poll tax. (24)

The Tax Collector is the easiest person in the courthouse to find. (CR 26)

In my judgment, everybody in this county who is old enough to vote knows there is such a thing as a poll tax. (CR 26-27)

In my judgment there is no one that doesn't get plenty of notice of the poll tax deadline. (CR 28)

If one of these federally registered voters came up that couldn't read and write he couldn't read the sign over my office. (CR 30)

VII. RECORDS AND REPORTS ON COLLECTION OF POLL TAX

The state supplies me with poll tax books. (11)

When a taxpayer pays poll tax, we fill out a start receipt. (11)

Each day we account for all the money taken in for each kind of tax. Every fifteen days, we make a semi-monthly report to the State. The money collected during that period is included at that time. (12)

We keep no other records of poll tax payments. (13) The receipts are kept on file for two years. After that time it is stored in a convenient place. (12)

I am required to make a report to the Probate Judge's office. This report gives the name, beat, and box of those who have paid poll tax. (22) I do not recall whether the amount paid is indicated. The list does not indicate the race of the individual. (23)

I make semi-monthly reports to the state regarding the money taken in from each type of tax. (13) However, in regard to poll tax, we wait until we complete a book and then make the report. (25)

After all the books are totaled, I send them to Montgomery. (25)

I do not send a letter to the Superintendent of Schools regarding poll tax receipts. (25)

VIII. EXEMPTION

A. Age

We do not generally ask an individual whether he is over 45 or not. People generally know the law regarding poll tax. (14)

A person who turns 45 after October 1st would owe poll tax. But if he turned 45 before October 1st, he would be exempt. That is, if he had previously paid the back years he would not have to pay any more poll tax. (15) If he was 45 after October 1st, he would not owe anything, even though he had not paid in former years. (15-16)

If a person becomes 21 years old before the first of October, he would owe poll tax. But if his birthday is after October 1st he would not. (15)

B. Veterans

I do not know the rules about veteran exemptions. (14)

C. General

I do not have anything to do with exemptions, that information must be obtained from the Probate Judge. (15)

IX. METHOD OF PAYING POLL TAX

A. In Person

When a person comes in to pay his poll tax, I do not ask him whether or not he is a registered voter. (16)

Sometimes a person pays only one year when he should pay two. (16) After February 1st there is no way that he can correct that error. (16) However, if he catches it before that time, he can come in and pay for the back year. (16-17)

B. By Mail

One may pay poll tax by mail. Many people send their receipts from the year before when they mail in their poll tax. Others who know what they owe merely mail in that amount. As I have never received a letter with poll tax postmarked February 1st but received after that date, I do not know what I would do with it. (17)

C. By Another

Anyone may pay poll tax for anyone else. (18)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

In October we sometimes spend a week in Haleyville, the other large town in Winston, and a week in the country. (9-10 CR 34) One of my staff usually goes out with the Tax Assessor. I usually stay in the office as the office remains open during this period. (20)

When we are on the road, we collect all kinds of taxes, including poll taxes. (CR 33-35)

XI. STATE INSTRUCTIONS

I don't think that I have received any instructions from the state regarding poll tax. They have never directed me to encourage payment of poll tax. They have never instructed me regarding exemptions. (22)

XII. COURTHOUSE EMPLOYEES

I do not know of any Negroes employed at the Courthouse. (23) However, this past summer one

Negro girl was employed by the county farm agent.

She did some form of clerical work. (24)

XIII. MISCELLANEOUS

The money collected for the poll tax goes to
the schools in the county. (CR 29)

Summary of the Deposition of
BERLON BALLARD
Tax Collector of Marion County
(Pl. Ex. 8)
Deposition Taken: November 29, 1965

I. BACKGROUND OF THE TAX COLLECTOR

I am 39 years old and I have lived in Marion County all my life, except for the time I was in the service. (3) I have been tax collector since 1961. I have held no other public office. Before I became tax collector, I was the owner of a drive-in restaurant. Currently, I have no other occupation. (4)

I registered to vote when I got out of the service and became 21. (4)

When I ran for tax collector, I campaigned all over the county. (24) I went to the homes of Negroes just the same as the homes of white people. (35)

II. OFFICE OF THE TAX COLLECTOR

My office is on the first floor of the courthouse in the east wing. (4) There is a sign on the door and a directory just as you walk into the hall, giving the location. The board of registrars and the Probate Judge have their offices in the north wing. They are also on the directory. (5)

My office is open 5 1/2 days a week; from 8:00 until 12:00 on Saturday. I have the same hours all year around. (5)

My office is easily accessible and easy to find. (CR 26-28)

III. EMPLOYEES

My wife is the only employee in the office. I have no extra help during the busy season. (5)

IV. COMPENSATION

My wife gets no salary. I work on a fee basis. (5) I get 2 1/2 cents for each poll tax. That pays for my labor, for writing them out. (9) I don't think it's near enough to pay the cost of the bookwork, but I think it's worth it because the money goes to the school in the county in which the poll tax is paid. (13)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

Real estate and personal property taxes are due October the 1st and are delinquent after December the 31st. Automobile tags are due October the 1st and delinquent after November 15th. They are all paid in my office. I do not send out bills for any of them. I do send out delinquency notices, the first week in January, for real estate taxes. (6) The delinquency penalty is 50 cents plus 6 percent interest. (7) Last year, less than a 100 people were delinquent in their property taxes. (8)

People cannot pay their property tax before October the 1st. (8) Nor do I accept poll tax payment before then. (18)

VI. NOTICES ABOUT PAYMENT OF POLL TAX

The real estate tax delinquency notices do not have any notation reminding people to pay their poll tax, "that's all voluntary." (6-7)

I do not put notices about poll taxes being due either in the newspaper or on television. Others do, and it's state wide; so I don't feel its necessary. (20, CR 30) The local papers run something as is a public service. (CR 30) I do not inform the P.T.A. or local clubs that the tax is due. (21)

There are no notices in the courthouse or in my office about the poll tax. That is strictly voluntary. If you vote in the State of Alabama you know you are supposed to pay a poll tax, and you know it's a dollar and a half a year, and you know when it's due and, we've got a lot of "niggers" now that can register to vote, that's --- well, all the 'higgers' in this county that wants to vote votes, they've never been rejected. (21, CR 29)

If someone comes in my office to pay his property tax, I do not remind him to pay his poll tax. (22)

Everybody in the county knows about the poll tax. (CR 29) I have never had a complaint about anybody not knowing about it. (CR 30)

VII. RECORDS AND REPORTS ON COLLECTION OF POLL TAX

Poll tax supplies are sent to me by the State. (9)

The poll tax receipt books have a form in them on which I keep track of all the receipts. I do not make a semi-monthly report on poll taxes. Some counties with more poll taxes do, but I might go 6 weeks here and not fill out a book, and then when I finish up the 1st of February and count all my receipts up, enter them in the book, mail the book along with a check to the State treasurer. (10)

My wife types up a list from the receipt book, all the people who paid their poll tax. (11) This takes her 3 or 4 days. The list is in alphabetical order, broken down by beats, and it shows whether the person paid \$1.50 or \$3.00. It also shows the receipt number. This list is turned over to the Probate Judge. (12) Race is also shown on the list. (13)

I do not send a report on poll tax payments to the school superintendent. (23)

VIII. EXEMPTIONS

A. Age

If someone around 45 comes in and asks about exemptions, I tell them to go to the Probate Judge's office and check with them and then if they owe 1 year or 2 years they can come back and pay it. (15) I ask them to check or I check for them. A lot of people, you find out that they don't even know when their birthdate is and you have to go check and find out, look on the registration. (16)

If they became 21 before October the 1st, they have to pay; if they become 21 after October 1st, they don't have to pay. (16)

If you say that you want to pay the poll tax and you are 60 years old, I ask you no questions. I take your money and give you a receipt for it. (13-14)

B. Veterans

If a veteran tells me he wants to pay poll tax, I take it. (14) Veterans are exempt if they were in the service before January 1, 1965. (15)

IX. METHOD OF PAYING POLL TAXES

A. In Person

When someone comes in to pay the poll tax, I ask him whether he is registered. If he is not, I tell him he can pay his poll tax and register later if he wants to. (17)

The Probate Judge and I made up a list of those who did not pay last year so I can tell, without sending the person to the Probate Judge, how much he owes. (14)

I sometimes give a person a refund on his tax, if he paid twice or somebody else paid it and if they bring the receipt back before February the 1st. (25)

I have always treated everyone who come's here in the same way. I have to be elected. (32)

B. By Mail

If I get a poll tax letter on February the 2d that is postmarked on February the 1st, I still have to give the person a receipt. (17)

To pay by mail, a person has to give me his name and his address and what beat he votes in and whether he owes for 1 or 2 years. I mail the receipt book to him. The county pays the postage. I wouldn't think over 12 or 15 person a year pay by mail. (17)

C. By Another

A person can come in and pay his wife's poll tax and that of his neighbor's. He would tell me where they voted and give me the money, and I would give him all the receipts. (19)

Someone might pay for a neighbor when the neighbor would have to miss a day's work if he came himself. (CR 28)

X. COLLECTION OTHER THAN AT THE MAIN COURTHOUSE

The poll tax must be paid at the courthouse. They used to make a round to every beat in the county, but we don't any more. (19) There are 2 or 3 places in the county about the size of this one, but we do not go there to collect. (19-20)

The incumbent I defeated did not make the rounds the year after I defeated him, and then after I got in office I just didn't do it any more. (20)

XI. STATE INSTRUCTIONS

I receive no instructions from the State as to whom to collect poll taxes from, when to collect, or whether I am to tell people to pay their poll taxes. (22)

XII. COURTHOUSE EMPLOYEES

About 25 to 35 people work in the courthouse; I think 3 of these, who work in the Cotton Office, are Negroes. (23)

XIII. MISCELLANEOUS

I would say a higher percentage of Negroes are registered in this county than white people. (CR 33-34)

I would say there were 200 maybe 300 Negroes old enough to vote and between 200 and 300 registered. There's around 17,000 white people old enough to register and about 12,000 on the rolls. (34-35)

Summary of the Deposition of
LUTHER D. BARNETTE
Tax Collector of Walker County
(Pl. Ex. 9)
Deposition Taken: November 29, 1965

I. BACKGROUND OF THE TAX COLLECTOR

My name is Luther D. Barnette. I am 53 years old and I have been the tax collector of Walker County since October 1, 1960. Before that I was director of the State Department of Labor for the State of Alabama. (3) I held that position for four years; prior to that I was assistant director for four years. Before that I worked in the coal industry in Walker County for 22 years and 11 months. (4) I have an L.L.B. degree. I first registered to vote in 1931. I am not a veteran. (4)

II. OFFICE OF THE TAX COLLECTOR

My office is in the first door to the left of the main entrance to the courthouse in Jasper. There is a sign saying "Tax Collector" on the door. There are no other signs in the courthouse showing where the office is. (5) The Probate Judge's office is just down the hall. There is no special office for the board of registrars. They usually occupy one of the little courtrooms. (7)

My office hours are 9:30 to 4:30 and 8:30 to 12:00 on Saturdays. (5) I have no extra hours during the busy season. (7)

My office is very easy to find. (CR 27-29)

III. EMPLOYEES

The number of employees in the office fluctuates according to the flow of traffic. From October 1st until November 15th, there are five including myself. From then through the rest of the year there used to be three of us. I hire the employees. It is the old spoils system. (6) I do not permit volunteers to work in my office. (7) I do not know of any Negroes ever working in my office. (26)

IV. COMPENSATION

Prior to October 1st of this year, I paid the employees out of my own pocket, because I was on a fee system; I paid them money derived from the fees. Now I am on a salary and the county pays the employees' salaries. (6)

I receive no money for the collection of poll taxes. I do receive between a half-cent and two and a half cents per name for making up a list of payers. It does not cover my expenses for doing it. (12) This doesn't bother me, because I know the poll tax money goes to the schools in the county. (CR 36) I am still dilligent about collecting the tax. (CR 37-38)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

Ad valorem taxes are due from October 1st until December 30th. After that they become delinquent. You cannot pay before October 1st. The county pays for the receipt books. I send out cards, as a courtesy of the office, telling people the amount of property taxes they owe. (8) The notice states when the property taxes are due. (9)

After December 30th, I send out delinquency notices for the property tax; the number varies from 75 to 150 from year to year. The number fluctuates like everything else. A fellow might forget to pay or think that he has already paid. (9) The penalty for delinquency is fifty cents and six percent per annum. (9-10)

The Probate Judge's office handles auto tag fees. (10)

Frankly speaking I imagine there possibly was someone who came by and wanted to pay the poll tax between August and October, say, for instance, a boy home from the service that didn't know that they couldn't pay until October the 1st. We have lots of these young ones to come by, and they might come by in July and want to pay, but we can't accept it because we don't have any receipts. (17)

VI. NOTICES ABOUT PAYMENT OF POLL TAX

The ad valorem tax notices and the delinquency notices do not mention the poll tax. (8-9)

I do not advertise in the newspaper that any of the taxes are due. Some local radio program might say that there is a deadline approaching; car dealers and the like might mention the fact when it gets close to a deadline. (12, CR 32-33)

I have instructed my personnel not to remind people who come in on other businesses to pay their poll tax. (16) I don't like to antagonize taxpayers too much, because they resent that word "Tax", so we just leave it at their own peril. (16-17)

I do not call up people and remind them to pay. (19)

There used to be a cardboard sign to pay your poll taxes in the courthouse in 1961 or 62 or 63, but it was taken down and I haven't replaced it. (20-21)

I do not put notices in the newspaper or on radio. They know that those taxes are due and payable at a given date, so there's no point in my advertising. (21)

I do not know whether groups in the community encourage people to pay their poll taxes. (21)

Everybody over 21 in this county knows you have to pay a poll tax to vote. (CR 29-34) The Negroes in the county know this. (CR 30)

There is no provision in the law to give notice of any kind about poll tax. (CR 31)

VII. RECORDS AND REPORTS ON COLLECTION OF POLL TAX

The county pays for my supplies and postage. The State furnishes the poll tax receipts, in triplicate. The recipient gets the original, the collector keeps the record copy, and the third stays in the books and is sent back to Montgomery not later than the 5th of February. (11)

There is a world of paper work involved in handling the poll tax. You have to get the receipts out by precincts or beats, alphabetize them and place them in the particular box that they vote in. You've got to get all that stuff ready to send to the Probate Judge. The names of all the people who have paid are written out in longhand. (13)

The process, if it were continuous, would take about three or four days. I cannot say how much it costs, because my wife does it and she isn't paid. (14)

I include the poll tax on my semi-monthly reports to Montgomery; this includes the total amount of poll taxes paid for each two-week period. A form in the receipt book is filled out for these purposes. (23)

I also keep a loose-leaf cash ledger for poll tax. (24)

We get a very strong audit from the State. (CR 41)

VIII. EXEMPTIONS

A. Age

If the payer was 21 before October 1st, he owes \$1.50. (15) If he was 46 before October 1st, he won't owe. (15)

B. Veterans

We do not determine whether a man is a veteran. If he mentions it, we send him to the Probate Judge to verify his status back there. (16)

C. General

There are a lot of exempt persons in the county, so the number of payers is very small compared to the number of voters. (CR 35)

IX. METHOD OF PAYING POLL TAXES

A. In Person

When a person comes in and says he wants to pay his poll tax, the person that is serving him asks him what his name is, where he is registered, what beat, what box he votes in and whether he owes for one or two years. If he says two years, we collect \$3.00. If he doesn't know how much he owes, we send him to the Probate Judge to verify his standing. (15)

We do not ask taxpayers whether they are registered or not. (16)

We have had people come in and pay for just one year when they should have paid for for two. When that happens, he just doesn't appear on the voting roll. (17)

We can't accept payment before October 1st. (17) We treat all people alike who come in to pay. (CR 39)

B. By Mail

If people mail a receipt, or show clearly how they are registered, the name they are registered in and where they vote, we will accept payment and mail them a receipt. The county pays the postage. (18)

If a letter is postmarked February 1st and we receive it later, we accept the payment. (18)

Not over 20 poll taxes are paid by mail. (18)

C. By Another

A husband can pay for his wife. You can pay for a neighbor if you knew how he was registered and where he voted. (19)

X. COLLECTION OTHER THAN AT THE MAIN COURTHOUSE

There is no place in this county except the courthouse where one can pay his poll tax. (20)

No organizations are allowed to collect the poll tax here. I am strictly bonded on that procedure and I just don't permit it. I have that asked of me very often, but I just don't do it. (20)

The county don't pay me mileage to go to the various locations and collect the taxes, and so I see no reason for me going on my own. (20)

XI. STATE INSTRUCTIONS

I have never received any instructions on the poll tax from the State; not on exemptions and

dates, times and method of collection, nor have I received any instructions to encourage people to pay the poll tax. (22)

XII. COURTHOUSE EMPLOYEES

I do not know how many employees work in the courthouse. So far as I know, no Negroes work in the courthouse in other than janitorial jobs. (26)

XIII. MISCELLANEOUS

Negroes have been voting and paying their poll taxes in this county for years. (CR 30) I would say a higher percentage of Negroes than white persons is registered. (44, CR 31)

A man might come in and pay me one tax and come back and pay me another at a later time. They might not be able, financially, to pay all at once. (CR 42)

Summary of the Deposition of
RAYMOND HIGDON
Tax Collector of Cullman County
(PL. Ex. 10)
Deposition Taken: November 30, 1965

I. BACKGROUND OF THE TAX COLLECTOR

I have been tax collector for Cullman County for nearly 10 years. Prior to that time I was an embalmer. I have held no other public office. (3) I presently have no occupation other than tax collector. (4)

I had two years of college at Southern College of Anatomy and Science, Shreveport, Louisiana. (4)

I am a veteran having served from December 1940 until July 1942. (4)

I campaigned for office in 1955, the first time I was elected. I went door to door and to meetings. (31) I went to a Negro get-together down in the colony that some of us white boys dropped in on and we were accepted very nicely. I believe it was a bazaar at a school. (32)

II. OFFICE OF THE TAX COLLECTOR

My office is in the new courthouse. It has "Tax Collector" on it in big, 3 inch letters. (4) The office is also on the directory. (5)

We are regularly open from 8:00 until 4:00 and 8:00 until 12:00 on Saturday. However, I am generally there until 7:30. We stay open to serve the people already there. (5) On January 31st we stay open until 12:00 midnight. (27)

III. EMPLOYEES

We have three people including myself from January until about May. At that time we put on 2 others. However, we don't have 5 working continuously until about September 20th. (6) I choose my employees. (7)

IV. COMPENSATION

The Board of Commissioners pays me a salary. (6) They also pay my employees. (7) I do not get paid specifically for making the list of poll tax payers. I do not get 2 1/2 cents per name as I am on salary. (17)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

My office collects ad valorem taxes from October 1st until December 31st. After that time the taxpayers must pay a penalty. (7)

We would rather not take property taxes until October 1st but if it is late September and the taxpayer proves to me that he will not be able to pay them during the regular period, I may allow it. We use common sense on that but we would rather not take them until October 1st. (7)

The County Board of Commissioners does not let us send out a tax bill unless the taxpayer requests it. (7)

We do send out about 100 delinquency notices. They do not mention poll tax. In addition the newspaper as a courtesy prints notices regarding property tax and license tags on the front page. (8-9)

We will not accept poll tax before October 1st. (7)

VI. NOTICE ABOUT POLL TAXES

The paper and the radio announce the dates when poll tax is due. (25) They usually do it without my reminding them. (26)

I have called a few persons and reminded them to pay poll tax. (26)

When a person comes in to pay his other taxes we ask him if he would like to pay his poll tax. (26)

Some civic organizations make announcements about poll tax without my asking them. That's their own business. (26)

I guess I am the easiest man in the county to find. (CR 37)

I have never had any Negro in this County indicate in any way that he didn't know about poll tax. (CR 38) In my judgment every person of voting age in this county would have heard of poll tax. (CR 38-39)

VII. RECORDS AND REPORTS ON THE COLLECTION OF POLL TAX

The state supplies the poll tax receipt books. (12)

We keep a daily receipt and a semi-monthly report. (13)

We write up the daily record book cash day. So if you see \$100.00 for November 1st on the daily record book for poll tax that would mean \$100.00 was collected that day. (32) The semi-monthly report is made by adding up the daily receipts. At this time the money collected that period is sent to Montgomery. (13)

At the end of the period we make up a list for the Probate Judge from our pink receipts. We first match the pink receipts with the yellow ones to check for error. If there is anything wrong, we get a hold of the taxpayer and ask him which is correct. (15) The list, which is made, is put in alphabetical order by beats. The whole process takes quite a while. (16)

The receipt has a space for the race of the taxpayer and the date he paid. The date we put on the receipt is the date he paid. (29)

We send the School Superintendent a copy of each semi-monthly report. It is not broken down by race. (29)

The county buys my office supplies. (12)

VIII. EXEMPTIONS

A. Age

If it is questionable whether he is over age, I will ask him. (18) I may also check with the Probate Office. (20)

If he turned 45 before October 1st and has paid poll tax all along, he will not have to pay. If he never paid poll tax before he would owe \$3.00. If he was just turning 46, he would owe only \$1.50. (20)

If a person appears to be about 21, I question him as to when he became 21. If he is 21 before October 1st he does not owe poll tax. (19)

B. Veteran

When I know he is a veteran, I will tell him he need not pay. All veterans are not exempted. If he wasn't in the service before January 31, 1955 he is not exempted. (19)

IX. METHOD OF PAYING POLL TAX

A. In Person

If a person pay too much I will refund him that amount if he brings in the white receipt before February 1st. I have no way of counting the error. We have had only one complaint about ~~refunds~~ in my 9 years. A woman did not want to admit her age and paid until she was 53 years old. She then found out and wanted the money refunded. (11)

When they attempt to pay poll tax I ask them whether they are a registered voter or not. (20) We go ahead and take his poll tax. We also prepare a list of registration days to give him an opportunity to register. It should be noted that a taxpayer who registers October 1965, and pays poll tax in October 1965 can not vote in any elections before February 1st 1966. (21)

Seldom does a person pay less than the amount due as the clerk in my office check that with the file immediately. If it happens, there is nothing you can do about it. (22)

B. By Mail

I accept poll tax by mail if the letter is dated before February 1st. If it clearly shows that it was postmarked February 1st, I will accept it. (23)

C. By Another

We allow another person to pay another poll tax if we know they are in the family. We do not allow them to pay for an unrelated neighbor. (23)

D. By Telephone

People will telephone to check and see that they paid but they know that I won't accept payment by phone. (23)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

We do not go out to the precincts to collect taxes and I will not accept payment on the street. (24)
There are no clubs that collect poll tax. (25)

XI. STATE INSTRUCTIONS

The state has never instructed me to encourage the payment of poll tax. (29) The Attorney General sent me rulings regarding exemptions. (20) The state did explain poll tax provision when I first came in. This was about the time they discontinued the cumulative provisions. (28)

XII. COURTHOUSE EMPLOYEES

I would guess that there are about 50 courthouse employees. One Negro woman is the cook for the jail. There are no other Negroes at present. (30) All of the people who have worked in any office have been white. (31)

XIII. MISCELLANEOUS

There are roughly 62,000 people living in Cullman County. Of those from 250 to 300 are colored. Maybe 45 of these colored people are registered to vote. (CR 33) Between 18 and 21 thousand white people are registered. (CR 46)

The qualified Negroes have been registered for some time. (CR 34)

There has been no distinction in the collection of poll tax. (CR 35)

If the C is not marked on the Negroes' forms they will notice it and ask you to correct it. (CR 34-35)

I have never heard one of the 35 to 40 registered Negroes object to paying poll tax. (CR 39)

There are more people exempt from paying poll tax than pay poll tax. However, that is not the case on the colored list. (45)

Exhibit A is the ballot that is being voted on today all over the State of Alabama, and is the ballot that the federally registered Negro voters that can't read and write are voting on today. (CR 42-43)

Poll tax payments went up quite a bit when the cumulative poll tax requirement was abolished. (28)

Summary of the Deposition of
JOHN L. BEARD
Tax Collector of Marshall County
(Pl. Ex. 11)
Deposition Taken: November 30, 1965

I. BACKGROUND OF THE TAX COLLECTOR

I am 47 years old and have resided in Marshall County my entire life. I am Marshall County Tax Collector, having held this position for 11 years. I have not held any other public offices. I taught school prior to my position as Tax Collector. (3)

I attended four years of college. I registered to vote while I was in the service in 1943 or 1944. (3-4)

II. OFFICE OF THE TAX COLLECTOR

The Tax Collector's office is located in the Marshall County Courthouse in Guntersville. There is a "Tax Collector" sign over the office, outside the entrance. There are no other signs in the courthouse showing where my office is located. (4)

My hours are from 8:00 until 4:30, four days a week. We close Thursday at noon and Saturday at noon. (4-5)

The Board of Registrars and Probate Judge's offices are also located in the courthouse at Guntersville. (5)

Our busy period is from October 1st until March 31st. (7) The period from October 1st

until November 15th is the time when we issue automobile license plates. (8)

III. EMPLOYEES

There are two regular employees, including myself, and one part-time employee in my office. The part time employee usually works from October until February. I choose my own employees and pay them myself. (5)

IV. COMPENSATION

I am on a fee system. (5) I get paid two and one-half cents for collecting and posting each poll tax. This amount does not come close to covering my costs. (11)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

Ad valorem taxes are payable from October 1st until December 31st. I do not send out tax bills until they become delinquent. (6-7) This is after December 31st. (7) We have approximately 3,000 delinquencies. The delinquency notices merely tell the taxpayer that his taxes are delinquent. It does not mention any other tax besides the property tax. (7)

There is a penalty of six percent interest for paying taxes late. The 50 cent fee is not charged in this county. (7)

It is possible for a taxpayer to send in a payment for the property tax ahead of October 1st. In such a case I will accept it and put it in the new tax collector's account for the coming tax year. If we have the receipts ready we will issue one. If not we wait until we receive the receipt books. We would date the receipt the day we receive the money. (6)

People can pay their poll tax any time in the period from October 1st through February 1st. (CR 26)

If someone mails in his check for poll tax before October 1st I would accept it, the same as with property taxes. But I would not accept poll tax after February 1st. (16) I will accept poll tax payments on February 1st after office hours if we are still in the office. (16-17) But I would not take payments at home since I would not know how much to charge the taxpayer. (17)

VI. NOTICE ABOUT PAYMENT OF POLL TAXES

My office does not furnish any notice of the poll tax. (20-21) There are no notices in the courthouse either. Notices are in the newspaper and on the radio usually before February 1st. (21)

There is no notice of the fact that one can pay his poll tax by mail. (21)

To my knowledge civic groups in the county do not announce when the poll tax is due. (21)

If somebody comes in to pay his property tax, I have mentioned the poll tax to him. (22-23) I do not do this as a matter of course. If a friend of mine comes in and he hasn't paid his poll tax, I have mentioned it to him, I ask him has he paid his poll tax. (23)

I would not think there is anyone over 21 years old who doesn't know there is a poll tax in this county. In my judgment they know the poll tax is payable October 1st through February 1st if they are interested in voting. (CR 31)

VII. RECORDS AND REPORTS ON COLLECTION OF POLL TAXES

We keep a card on each active poll taxpayer. This card shows their name and place of voting and the back years of poll tax they have paid. (9) We have different colored cards for male and female. There is a place on these cards for the race, either white or black. Although it is on the poll tax receipt the cards do not reflect the race of the taxpayer. (9)

The poll tax receipts are made out when the individual comes in to pay. At the end of the day we figure the amount of money we collected for poll tax and every 15 days send it to Montgomery. (9-10) We enter poll tax payments on the cards periodically when we have time to catch up. It takes a couple of days to post 500 receipts

and we sell approximately 15,000 in a high year and 8,000 in a low year. (10)

I do not make up a list for the Probate Judge of poll taxpayers. After February 1st we take our cards to the Probate office and make the poll list from that. (11)

The cards are filed by beats and boxes alphabetically. (11-12)

I write the race of the applicant on each receipt. (12)

I do not send a report of the poll tax money collected to the Superintendent of Schools in the county. We send it to Montgomery and they in turn send it to the Superintendent's office. (22)

The county pays for my supplies but the poll tax receipt books come from the State. (8-9)

VIII. EXEMPTIONS

A. Age

If a taxpayer comes in and looks as if he is around 21 years of age and I cannot find a card for him in the file I would let him go ahead and pay his poll tax even if he hasn't registered. (12-13) If he had turned 21 prior to October 1st he would owe \$1.50. If he turned 21 after October 1st he doesn't owe any his first year. (13)

I generally follow the same procedure with persons who look as if they are around 45 years of age. If the person has never paid

any poll tax and has just registered, he doesn't owe any poll tax if he is past his 45th birthday. That is, if he reached 45 as of October 1st. (13) If he was 45 after October 1st he would owe \$3.00. If a person who had been registered and paid his poll tax all along had reached his 45th birthday, he would not owe anything. If he hadn't reached his 45th birthday he would have to pay his back poll tax of \$3.00 in order to vote in the coming election. (14)

B. Veterans

I determine whether or not the taxpayer is a veteran. I do not ask all the men who come in whether they are veterans because they supposedly know whether or not they are veterans and whether or not they pay poll tax. If we are in doubt we send them to the Probate office because they give all the exemptions. We don't give any exemptions. If somebody comes in and says, "I am a veteran," we send him to the Probate office to claim their exemption. (14)

IX. METHOD OF PAYING POLL TAX

A. In Person

If he has paid poll tax before we do not need to ask him anything except if he is from one of the cities it is helpful to know what box they vote in. (11)

Whether a taxpayer owes for one year or two years depends on whether he paid the preceding year. I look up each taxpayer when he comes in to pay his poll tax in my card file and then I tell him how much he owes. (12)

We will accept the poll tax whether the person is registered or not. (15) It does happen that somebody may come in to pay his poll tax and pays for one year when he should have paid for two. We discovered this later on when we posted and we will give the taxpayer a chance to make up for the mistake if it is before February 1st. (15-16) We would notify him of the mistake if we made it ourselves. But if it is discovered after February 1st I would refund their money back to them out of my own pocket. (16)

B. By Mail

I accept payment of poll tax by mail. If a letter containing a poll tax payment is postmarked February 1st and it arrives after February 1st, it is acceptable. (17)

When paying the poll tax by mail the taxpayer usually calls in and asks how much he owes and so forth. (18-19) I would say I get less than 50 poll tax payments by mail in a year's time. (19)

C. By Another

I allow a husband to pay for his wife or for his daughter. (17) One neighbor can pay it for another neighbor. I have not had anyone come in to pay for a large number of people since I have been here. I have had a white man pay poll taxes for some colored people. (18)

I have paid some colored poll tax myself while I was tax collector. They borrow the money from me and they haven't paid me back, either. (18, CR 27)

D. By Telephone

If somebody calls me on the telephone on February 1st at the office and wants to pay his poll tax we will accept it on the phone. I have both colored and white that have done that. (17)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

I collect taxes outside of the county seat in Guntersville. (19) I go to Albersville, Boaz and Arab two days each. I collect poll taxes when I go to these places. I am supposed to be in Arab today. The Justice Department has interfered with my poll tax collecting. (CR 20) Notice about my going into these communities is published in the local papers and is on the radio. (19) The notices would merely say that I am in a certain locality designated

as a place for the collection and assessment of taxes. These notices do not mention anything about the kinds of taxes to be collected. (20)

There are no organizations that collect poll tax nor have any ever requested permission to do this. (20)

XI. STATE INSTRUCTIONS

I have never received instructions from the State of Alabama relating to poll tax. They have never told me to encourage people to pay their poll tax. I go by the Code of the State of Alabama in collecting and disbursing the poll tax. (22)

XII. COURTHOUSE EMPLOYEES

There are about 50 persons who work in the Marshall County Courthouse. There are no Negroes to my knowledge nor have there ever been to my knowledge. I am sure there have not been any Negroes in the tax collector's office, or for the next year there won't be. None have ever applied. (22) They asked some colored people to work as janitors, but they refused the job. (CR 28)

XIII. MISCELLANEOUS

It is customary for people in this county for people to come in and pay one kind of tax and come back later and pay another kind. (CR 26)

The school children get the money from the poll tax. (CR 27)

I have never refused or shirked collecting the poll tax because I don't get much money for it. (CR 27)

Out of the 55,000 people in this county, about 1,500 to 2,000 are colored. The colored people have been paying their poll taxes just like everybody else over the years. (CR 28) There have been white people that's come up there that could not register because they could not read and write, and I don't recall a single colored person to come in and want to pay----talk to me about he couldn't register because of his education. (CR 29)

By mistake, last year one time, I put white on the poll tax receipt of some colored ladies; they brought them back and I changed them to colored. (CR 30)

Summary of the Deposition of
DAVID L. CARGILE
Tax Collector of Jackson County
(Pl. Ex. 12)
Deposition Taken: November 30, 1965

I. BACKGROUND OF THE TAX COLLECTOR

I am 59 years old and I have lived in Jackson County all my life. I have been Tax Collector here for ten years. (3) Before that I was a school teacher. (3-4) I have no other occupation at the present. My college education lacks about 15 hours from a B.S. degree. I am not a veteran. (4)

II. OFFICE OF THE TAX COLLECTOR

My office is in the courthouse in Scottsboro. The sign on my door says, "Tax Collector." (4) My office is easy to find. (CR 35) Everyone knows where my office is because they have to get their car tags and everything there. (5)

My hours are from 8:00 to 4:00, five days a week, and 8:00 to 12:00 on Saturday. (5) I sometimes stay open late on February 1st. I will take payment up until midnight. (27)

The Probate Judge's office is just across the hall from me. The board of registrars meet just wherever they can get a room. (5)

III. EMPLOYEES

During the rush season, which is now, my wife and I have two extra girls in there. The rest of the year it's my wife and one girl and myself. I select the employees. (6-7)

IV. COMPENSATION

I am on a salary. (6) We get the two and a half cents a name for typing up the list of poll taxpayers. I would say that covers the cost of doing it. (17-19)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

The ad valorem tax is due from October 1, and is delinquent after December 31st. There is a 6% penalty for delinquency. I can add a 50 cent fee to that. (7) We send out bills to non-residents only. (8) All delinquent payers get notices. I sent out about 200 delinquency notices last year. (9)

Our real rush period is up to November 15th with people in lines to get their automobile tags. We get another rush right before February 1st, the poll tax deadline. (10)

Poll taxes are due between October 1st and February 1st. It doesn't happen often, but if people come in before October 1st, we accept the poll tax and date the receipt October 1st. (26-27)

VI. NOTICES ABOUT PAYMENT OF POLL TAX

If, in January, I see people around and if I know they haven't paid I will say, "Did you get your poll tax when you got your car tags and got your other tax?" I do that every now and then just as a reminder. I contact colored and white all alike. I think everybody ought to vote, I've just always been that way. (24)

I have the deadline put in the paper and on radio. (26-30) It's on television and in the Birmingham News, too. (CR 38)

I post notices, at least a month ahead of time of the time I am going around the county to collect taxes. [Notice attached to the deposition as Plaintiff's Exhibit 1] (29-30)

VII. RECORDS AND REPORTS ON COLLECTION OF POLL TAX

Poll tax receipt books are supplied to me by the county. (11) The original receipt goes to the payer, one copy is for our use, and the third is for permanent records. We tear our copy out at the end of each day. (13) Every 15 days we make a report. (14)

We close our books on poll tax on February 1st. No one gets a receipt after that. (15)

It takes about six or seven hours work to get the records ready to send back to Montgomery. (15-16)

We file our copy of the receipt in each beat, then in February we alphabetize them and type up a list of the people who paid. (16-17)

I keep a current record in my office of who has paid to date. There are a lot of Negroes who have already paid this year. (37)

I do not make a report on poll tax collections to the superintendent of schools. (32)

VIII. EXEMPTIONS

A. Age

If a person is 21 before October, he owes a year. If he's 21 on the 1st of October or thereafter, he doesn't pay any. If a person becomes 45 before October 1st and has paid his poll tax

last year, he doesn't owe, but if he's 45 after that, he does. (20)

B. Veterans

If veterans have served as much as 90 days in the service, all they have to do is to register and submit their separation papers to the Probate Judge. (21)

IX. METHOD OF PAYING POLL TAXES

A. In Person

In order for his safety in being a voter I usually ask a person if he has registered. In many cases they can pay their poll tax and then register later. If it's getting close to February 1st, I advise them to go ahead and pay the poll tax and register later. (19)

If a person had never paid before and came in October, he could pay and vote in this November election. (20)

When a person comes in, I try to find out how much he owes, and I ask him if he's been in the service. (21) I have the old books here to see if he paid last year. (22) I have to keep it straight. There's nothing that will make a person madder on election day than if somebody has fouled up his voting. (22)

I ask people where they live to find out where they vote. (22)

It has happened that people paid twice. If it does, we can refund the money or make it up for another year. (32)

B. By Mail

I accept poll tax payment by mail. (24) They just write in and sometimes send me a signed check, the people that I know pretty good, and they will say, "Well, I don't remember whether I paid last year or not, but fix me up". We fill the check out for what they owe, \$1.50 or \$3.00. (24-25) If a check comes before October 1st, we hold it until then. (25) If a letter is dated February 1st, I accept the payment. (27)

C. By Another

I keep track, on a list, of who has paid; so that when someone comes in to pay for someone else, I can tell whether the other person's tax has already been paid. (23) If a person is paying for people who are registered, he can pay for all the people he wants to. (27-28)

D. By Telephone

On the last day, February 1st, if they call up and say how about writing me a poll tax, I will pay you tomorrow, that's all right. (27)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

It has been the custom in this county to make road trips. We go to towns all over the county to collect taxes, including the poll tax. While we are out, my wife runs the main office. (28)

XI. STATE INSTRUCTIONS

I go by the State code. The State has not requested me to encourage payment of poll tax. I do that on my own. (31)

XII. COURTHOUSE EMPLOYEES

There are about 40 or 50 people working in the courthouse. One of these is a Negro who works in the A.S.C. office. To my knowledge Negroes have never worked in the tax collector's office. (33)

XIII. MISCELLANEOUS

Negroes freely register, pay their poll tax and vote in this county. (CR 35-36) I would say that there are about 500 Negroes in the county altogether and that 90 percent are qualified to vote or registered. (CR 36)

Negro citizens are afforded the same treatment as whites in my office. (CR 39)

I would say about 13 thousand voters turn out in an election year here. My records show that there were 2,227 poll taxes paid between October 1, 1963 and February 1, 1964. (44) 1965 was an off year and only 1,566 paid. (45)

Summary of the Deposition of
JAMES C. RICE
Tax Collector of DeKalb County
(Pl. Ex. 13)
Deposition Taken: December 1, 1965

I. BACKGROUND OF THE TAX COLLECTOR

I live in Fort Payne, DeKalb County, Alabama. I am 43 years old and have lived in DeKalb for my entire life. (3)

I am Tax Collector of DeKalb County and have been for four years. I have held no other public offices. I am a dairy farmer besides being a tax collector. (3)

I completed high school and attended college for one-half year until the war in 1941 when I went to the service where I remained for three years. (3-4)

II. OFFICE OF THE TAX COLLECTOR

My office is the first door on the left in the county courthouse as you go in the main entrance. (4)

There is a sign over my door which says "Tax Collector." There is also a directory out in the hall which gives the location of my office. (4)

The Probate Judge's office would be the first door on the right as you enter through the front entrance. My office hours are from 7:30 in the morning until 5:00 p.m., five days a week. We close about 4:00 on Saturday. (5)

The busy periods in my office would be right at October 1st and November 15th when we collect taxes on automobiles. We have another big rush through the first

of the year. The rush shortly before the first of the year is for tax payments just before delinquency. (8) We have a rush on the poll tax usually around February 1st. (8-9) After February 1st we do not have a busy period as far as people coming into the office but we are busy trying to catch up on what we got behind on during the rush. (9)

The county pays for the expenses of mailing out statements and printing and purchase of receipt books. (9)

I have never had to extend my office hours on February 1st to collect poll taxes. I would if I had to. (17)

III. EMPLOYEES

I have two employees in my office all year round, although one might not work a month or two during the summer. During the busy season I might add one extra employee to assist in posting the tax receipts. (5)

IV. COMPENSATION

I am on a salary system and my employees are paid on a salary basis also. (5-6) The county pays my employees who are chosen by me. (6) I do not get any fee for making the poll tax list for the Probate Judge. (12)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

The property tax is paid from the first of October until the first of the year without penalty. And then

after that there is a penalty of a 50 cent delinquent fee and six percent interest from the first of the year. (6)

Sometime in the latter part of September we send out notices to the taxpayers telling them that their property tax is due. (6-7) The taxes included in the statement are ad valorem taxes. We do not include the poll tax on the statement since the tax collector does not know who owes that. (7)

After the first of the year those who haven't paid their property taxes are sent out delinquent notices. We send out about a thousand of these during the year out of about a total of 15,000 statements. (7-8)

I accept poll tax from October 1st to February 1st. (16)

VI. NOTICES ABOUT PAYMENT OF POLL TAXES

The delinquent property tax statements sent out in January make no mention of the poll tax. (8)

I do not have any notices posted in my office or in the courthouse with respect to the poll tax. We will have before the deadline is up but we don't have it now. We will put an ad in the paper and notices on the door and in the lobby of the courthouse which say "Don't forget your poll tax" or something on that order. (19)

The county pays for my ads in the paper but they don't like it too much because they don't get anything out of poll tax. All of that goes to the county schools. (20) I imagine these ads cost somewhere in the neighborhood of 25 to 30 dollars. There are no advertisements

announced over the radio regarding the poll tax. (20)

The notices printed in the newspaper say something like pay poll tax before February 1st. (20-21)

I think if a man does not know when he is supposed to pay his poll tax he ought not to be allowed to vote. It is all right to remind him but when you start advertising for him, that's getting a little bit out of line. (20)

When a taxpayer comes into my office and says he wants to pay his property tax I do not mention the poll tax to him. (24)

In my opinion it is generally known throughout the county that there is a poll tax. (CR 33) A lot of Negroes own automobiles or property and must come to my office to pay. (CR 31-32)

VII. RECORDS AND REPORTS ON COLLECTION OF POLL TAX

With regard to the poll tax we start off with the receipt. We have three copies, one stays in the book (which is supplied to me by the state) and we give the taxpayer a copy and we keep a copy which we have to file in alphabetical order by beat and box. (9) After the first of February, we then have to make a list of who pays it and send it to the Probate Judge. (9-10) We send in money to the state everytime we make a report and that is every two weeks. (10)

We begin making up the poll tax list after the first of February. It is a typed list, alphabetical, and by beats. It is made from our copy of the poll tax receipts

which we keep and it is given to the Probate Judge. (12)

We usually report to the school superintendent on the poll tax but I don't make a formal report to him. (21-22)

On the poll tax list I make up I do not indicate the race of the taxpayer. There is a place on the poll tax receipt to put white or colored and we do it when we think to do it. (23)

The poll tax list I prepare goes into a poll tax book. (23) This book is kept by the Probate Judge and he marks his card from it. (24)

When I make up my semi-monthly report, I estimate the amount of poll tax by seeing how many books of receipts I have used. (11)

VIII. EXEMPTIONS

A. Age

If it is obvious that a person is overage I might ask him how old he is. (13) If a person tells me that he is 46 years old and asks whether or not he has to pay his poll tax I tell him if he is paid up he doesn't owe anything, that is if he has paid for the year before. (13-14)

If he was 46 before the first of October he doesn't owe anything. But if he was 46 after the first day of October he would owe one year. People 47 do not have to pay. (14)

If a person turns 21 before October 1st he will have to pay one year. But if he turns 21 after October 1st he does not have to pay that year. (14)

B. Veterans

I don't have anything to do with veterans but they don't have to pay if they were in the service at the right time, I think 1955, but I am not sure.

(14) When I received my service exemption I took my service records to the Probate Judge's office and he just stamped the card "Service Exemption." He did not give me a certificate. (15)

IX. METHOD OF PAYING POLL TAX

A. In Person

People come in and they will forget whether they have paid or not the year before and they may want to pay their wife's poll tax so we have to look up this information in the records. We have last year's poll tax book at hand where we can find out. (10)

When a taxpayer comes into my office to pay his poll tax we ask him if he paid last year and then write him up a receipt. If there is a question we look and see if he paid last year or we can tell from his old receipt if he has it with him. (12) We also find out his voting precinct because the Probate Judge needs this information. I do not try to find out whether the taxpayer is exempt from the poll tax since I reckon he is not or he wouldn't be paying it. (13)

B. By Mail

I accept payment of poll taxes by mail. I don't remember receiving checks by mail for poll tax prior to October 1st. (16) I would accept payment by mail if it was sent before February 1st and I received it after that date. (17)

C. By Another

I pay my wife's myself and the boy who works for me. I guess you could pay for your neighbor also. On occasion, I have had people come in and pay 10 or 12 poll taxes. (17-18) About two years ago we had a bunch of young Republicans who went out and solicited and gathered up several that way. (18)

D. By Telephone

I have never received a telephone call requesting to pay poll tax. (17)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

There are no other organizations that collect poll taxes. I never go out of the courthouse to collect poll taxes. The only time I might collect it would be in the bank where I would run into somebody and I will take their money and bring a receipt back the next time I go. That happens now and then. (18)

About 10 years ago tax collectors used to go into the outlying areas to collect taxes. (18-19)

XI. STATE INSTRUCTIONS

I have not received any instructions from the state about poll tax. The state has never requested that I encourage people to pay their poll tax. (21)

XII. COURTHOUSE EMPLOYEES

There are approximately 35 or 40 people working in the courthouse. I don't believe there are any Negroes working in the courthouse. (22) I don't remember there

ever having been Negroes working in the courthouse.(22-23)

XIII. MISCELLANEOUS

I have never asked any taxpayer whether or not he is registered to vote. (15)

Occasionally, a person comes in and pays for one year when he should have paid for two. We try to watch that. We can correct this error if we knew about it before the first of February but after that it is too late. (15) There has never been any difference in the treatment of colored people. (CR 31) My office is easy to find and I collect the same way from all people.(CR32-33)

A white man pays just like a black man. (CR 37)

Colored people pay poll taxes just like anybody else. (CR 39)

I don't now whether many come in to pay poll tax after the repeal of the cumulative provision. I was not in office at that time. (25)

I know that the Probate Judge puts little red flags on the cards of those not qualified to vote. (26)

On a low year I sell about 2000 to 3600 receipts.(28)

Summary of the Deposition of
GREELEY M. CRYE
Tax Collector of Cherokee County
(Pl. Ex. 14)
Deposition Taken: December 1, 1965

I. BACKGROUND OF THE TAX COLLECTOR

I am Tax Collector of Cherokee County, (3-4) I have been Tax Collector for ten years as of the first of October. I am a high school graduate. I registered to vote in Cherokee County when I was 21 years old. (4) I have been Tax Collector for Cherokee County for 12 years. (CR 35)

II. OFFICE OF THE TAX COLLECTOR

My office is located on the first floor of the courthouse which is located in Centre, Alabama. (4) I have a sign over my door which says "Tax Collector" with my name underneath it. (5)

My office hours are from eight to four, five days a week. On Wednesday and Saturday we close at noon. The Board of Registrars is located over in the annex which is located about 20 feet to the back of the courthouse. (5) There are no other signs which indicate my office hours other than the sign on my door. There is a notice on the bulletin board as you enter the courthouse about registration hours. (6)

The busiest period I have in the office is during tag buying time which is the last week before the 15th of November. The last of the year I have a heavy period on real estate taxes. (9) Poll taxes are paid mostly during the latter part of January and maybe the first day of February. (10)

III. EMPLOYEES

I have one part time clerk and am allowed \$1200 for clerical help which I spread out to suit myself the best. My clerk works generally beginning in October through the 15th of November during the tag buying season and then at the end of the year. (6) My clerk helps post the cash books and gets them up to date where I can make my reports on time. I choose my clerks. The lady that works for me now has been with me for about nine years. I chose her for the position because I had known her to be an honest woman in the community. (7)

At times my clerk sells poll tax receipts but this year I tended the counter myself. Last year I wasn't able to take care of the counter myself during the busiest period. (11)

IV. COMPENSATION

My clerk and I are on a salary system and we are paid by the county Board of Revenue. (7)

I get nothing more than a regular salary for working on the poll taxes. (15)

V. PROPERTY TAX DEADLINES AND DELINQUENCIES

I collect property taxes from the first of October until I gather them all in. I usually have a delinquent payer in May sometime. I begin to send delinquency notices just after the first of January as soon as I can get them made out. The second notice is sent out after March 1 and those who don't come in after March are put on the delinquent docket. I then get the property ready

for sale and proceed to sell it if the taxes aren't paid. (8) I notify all the tax payers, that is, every person who owns property in Cherokee County, of the fact that they owe property taxes. (8-9) There are about 4500 persons in this category. I don't think there are more than 150 notices to delinquents that are sent out in January. It may sometimes be as low as 50 or 75. There is a 50 cent fee plus 6 percent interest in penalty for late payment of taxes. (9)

VI. NOTICE ABOUT PAYMENT OF POLL TAXES

The notices I send out about property taxes do not mention poll taxes at all. I have a sign that is lit up which says "Pay your poll tax here." It is located at the end of the counter. Nobody told me to place this sign but since several people objected to not being reminded to pay their poll tax I have decided to put the sign up. (24)

Our local paper here will carry the notice that February 1st is the deadline for paying poll tax and we have two radio stations that usually indicate this. I don't request that this be done. They do it as news, I reckon. (25)

The Board of Registrars tells new registrants to pay their poll taxes. When somebody comes in to pay their property tax I never mention to him that poll taxes are due. If I notice that someone who I know has neglected to pay his poll tax I would call him up and remind him if I had a chance. (25) If I see a person on the street, or I might even call him on the telephone, I remind him. (18)

VII. RECORDS AND REPORTS ON COLLECTION OF POLL TAXES

I receive my poll tax receipt book from the state. These are not paid for by the county. (10)

I maintain a large ledger in alphabetical order containing the names and beats of persons who paid their poll tax. I indicate each year that they have paid their poll tax. (10) If the person paid this year's poll tax I will stamp 1965 next to his name in the book. (11) My poll tax money goes in with the rest of the money and the cash receipts of the poll tax is on my books. I count these and settle with the state after I finish selling a book of 200 receipts. (11-12)

I make a semi-monthly report to the state accounting for the money I received for the sale of poll taxes. This is sent to Montgomery. I also indicate on the front of each poll tax receipt book the number of receipts issued at \$3 each and at \$1.50 each in the book. I also indicate the number of void receipts. (12) I give one copy of the receipt to the tax payer and I arrange another copy in alphabetical order and turn them over to the Probate Judge after we post them in my book and the third copy is sent to Montgomery. This copy remains in the book. (13) The Probate Judge posts the receipts on his cards (registration) and returns them back to me. He marks them with the year of payment on the voter's card. (14) The Probate Judge puts a little red tab on the cards where persons did not pay their poll taxes. (14-15)

I do not make any reports to school superintendents

regarding poll taxes. (15) The poll tax book in which I post payments contains columns for each year. The present book runs through 1977. I check the year in which the person has paid his poll tax. When someone comes in to pay his poll tax for the first time I enter his name on the book as near alphabetical as I can and indicate whether he has paid for one or two years. To a great extent this poll tax book is out of alphabetical order. There are many people on the book who are no longer paying the poll taxes. However, I do not cross their names off. (16)

The poll tax book containing a list of poll tax payers indicates the race of the tax payers. The race is also marked on the receipts, a copy of which is sent to the Probate office. (42)

VIII. EXEMPTIONS

A. Age

If a person appears to be around 45 years of age I will ask him if he was 45 before the first of October and if they say they were I say they do not owe me poll tax, that is, if they paid last year. If the person turned 45 before October 1st of this year and had not paid their poll tax last year they would only owe last year's poll tax. (19) If he just turned 46 and if he was 46 before the first of October, he would not owe a poll tax. (20)

B. Veterans

Sometimes I ask men whether they are veterans if I know him or think he might be a veteran. I then tell him he can get an exemption in the Probate office. I am not certain who can get military exemptions since I do not handle any of that. This is taken care of in the Probate office. (20)

IX. METHOD OF PAYING POLL TAXES

A. In person

When a tax payer comes into my office to pay his poll taxes, I usually ask him if he paid last year and, of course, his name and beat he votes in. We do have some mighty cooperative people in the county and a lot of them bring their last year's poll tax receipts and that makes it easy for me just to copy to make a new one. If the tax payer does not remember whether or not he paid the previous year, I check the book to ascertain this. However, if he gives me a definite answer, I will go ahead and write his poll tax receipt for one year or two years depending on his response. (17) Tax payers do make mistakes regarding their previous payment of poll taxes. If this happens he will be permitted to vote if he does not come back and pay for the prior year. Now if I post the book and have a chance, I will tell the fellow that he missed his last year's payment. (17-18) I will ask the tax payer his age if it is his first time in paying his poll tax in order to determine

whether it was for one year or two years. I ask the taxpayer whether or not he is registered. If he is not and still wants to pay the poll tax, I will take it and tell him that he must register before he can vote. (20-21)

B. By Mail

I have accepted payment of poll taxes by mail. If I receive payment after February 1st which was postmarked on February 1st, I will not accept it. One time a check was several days late in getting in and I just mailed them their check. (21) What counts is when the money arrives rather than the date it was mailed. (22) I do not believe I ever received more than two or three poll tax payments by mail in one year. I received one last year through the mail and none so far this year. (CR 30)

C. By Another

I will allow one person to pay the poll tax for another. A man might come in to pay for a wife or a neighbor and I would take it. (22)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

To my knowledge there have never been any organizations that were permitted to collect poll taxes. Nobody has ever attempted to check out poll tax receipt books and to my knowledge there has never been a poll tax issued outside of this office since I have been in office. (23) I have never gone out into the county to collect taxes. (24)

XI. STATE INSTRUCTIONS

I have never received any instructions from the state about the poll tax nor has the state ever asked me to encourage people to pay their poll tax. (26)

XII. COURTHOUSE EMPLOYEES

There are approximately 12 persons who work at the courthouse. (26-27) There are no Negroes working in the courthouse at this time. However, when the federal farm office was open, there was a Negro working there. (27)

XIII. MISCELLANEOUS

There are about 1500 to 1600 Negroes in the county and approximately 300 to 400 are on the voting rolls. (CR 34) They have been voting here for years. (CR 34) I have treated colored people the same as white in collecting poll taxes over the years. (CR 34)