

Henry Wilkins Lewis '37

We are fortunate that we can speak more forthrightly about the life and accomplishments of Henry Wilkins Lewis than he is willing to.

He views his time as a Carolina undergraduate as standard college stuff. But we see a young man standing out in that Class of 1937—among the likes of classmates Bill Aycock (who was to become Chancellor), Henry Clark (who was to become the University's first vice-chancellor for health affairs), and Bill Cochrane (who was to serve for many years as North Carolina's prime power behind the scenes in the United States Senate). Election as editor of the *Yackety Yack*, induction into Phi Beta Kappa—standard college stuff!

During his law school days, he sent this entry to the *Alumni Review*: "I've managed to stick to the Law School one more year." Years later he recalled, "I was a poor student at Harvard." Balderdash! The lawyer whose practice Henry joined—in his hometown of Jackson, North Carolina—dismissed that remark when he heard it. "Henry was always bright. He would have made a fine practicing lawyer." But World War II intervened, and Henry Lewis characterized his military years this way: "five important but undistinguished years in the U.S. Army." So he says, but he entered as a private and emerged a captain. Someone recognized something distinguishing.

In 1946, that self-described poor law student earned a faculty appointment at UNC's Institute of Government. He remembers his early introduction to public law and government—the business of the Institute—in typical Lewis fashion: "Following the 1947 General Assembly, I was thrust unexpectedly into the property tax world, and I did not find the prospect hopeful." But Albert Coates '18, the Institute's storied founder and then director, was hopeful, and Henry's faculty colleagues were hopeful, and they, of course, were right. Over the next thirty years, Henry became the state's foremost authority on the levy and collection of the property tax. He quite literally wrote the book—*Property Tax Collection in North Carolina*, the standard reference in every county office in the state. When Henry retired, the state's Tax Collectors Association and Association of Assessing Officers commissioned a portrait that now hangs in the Institute's Knapp Building, so deep was their respect and gratitude. It was dedicated to "the one man to know more about North Carolina taxation than any other." His many publications brought uniformity and clarity to tax collection in North Carolina and shed light in

unexpected places. One of his guidebooks was translated—to Henry's surprise—into Japanese for tax appraisal in Osaka. He was the lawyer for the General Assembly's Study of the Revenue Structure of the State (1957–58), the Commission for the Study of the Local and Ad Valorem Tax Structure of the State (1969–70), and the Commission for the Study of Property Tax Exemptions and Classifications (1971–72). He redrafted the state's property tax statute.

Henry's work in elections law was almost equally expansive. His *Guidebook for County and Precinct Officials* went through fifteen editions under this name and gained a place on the courthouse shelf right beside the property tax book. He was the lawyer for the General Assembly's Election Laws Revision Commission (1967–68), drafting the recodification of the state's voting laws.

Then in 1973 the Chancellor asked Henry's permission to put his name forward to succeed John Sanders as director of the Institute of Government. A one-year stint as a UNC System vice-president in the tumultuous '60s had convinced Henry that his niche in life was scholar-teacher, not administrator. But he answered the call of the Chancellor and his colleagues, serving from 1973 to his retirement in 1978.

His characterization of his tenure as director was vintage Henry. As he was about to retire, he received the North Carolina League of Municipalities Distinguished Service Award, only the fourth one ever given. Noting that John Sanders was returning as director, thus both preceding and succeeding him, Henry described his directorship as "a thin slice of baloney between two hunks of rye bread."

Henry, we will listen to you when you talk about North Carolina history, when you explain tax law or election law, or when you analyze the work of the state legislature. But we cannot take you seriously when you speak so modestly about yourself.