



# Jacksonville Post



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NO. 11

## EXPERT J. H. WILSON'S REPORT

### Praises County Officials for Orderly Manner in Which Accounts and Records are Kept.

Jacksonville, Oregon, July 5th, 1912. To the Hon County Court, Jackson County Oregon.

Gentlemen: I have made an examination of the books, accounts and vouchers of the several county officers handling county funds, from January 1st, 1912 to July 1st 1912, and report as follows, The County Clerk, W. R. Coleman.

The county clerk has earned and collected as fees, and deposited in the treasury as follows:

January	\$413.05
February	379.80
March	288.90
April	322.35
May	475.60
June	375.40
<b>Total</b>	<b>\$2255.10</b>

The county clerk has also transacted business in the office from which the county is entitled to receive,

Probate	\$10.00
Circuit	25.00
<b>Total</b>	<b>\$35.00</b>

I have furnished the clerk with an itemized statement of the items making this amount, to which he agrees.

The Hunters and Anglers license issued amount to \$2195.00, which has been transmitted to the State Treasury as evidenced by receipts No. 15302 for \$1324.00 and 18627 for \$871.00, making the county clerk square on licenses to July 1st, 1912.

The county clerk's office is exceedingly well conducted. Mr. Coleman is in the office practically all official hours and has all county business pertaining to his office well in mind.

With the apportionment of the tax levies, the registration of voters, the preparation for elections, and the exceedingly active Circuit Court, the County Clerk of Jackson County has his hands full.

THE COUNTY RECORDER  
Fred Colvig

The Recorders office took in during the months from January 1st, to July 1st, 1912, as follows:

Month	Fees	Indemnity
January	\$542.00	\$32.50
February	518.00	40.00
March	808.75	3.50
April	639.95	
May	530.70	15.00
June	512.75	4.50
<b>Total</b>	<b>\$3553.00</b>	<b>\$95.50</b>

These fees have been deposited in the treasury regularly each month, as

earned, excepting the sum of \$4.00, omitted on account of an error in the addition of the May earnings.

The recorders books are in excellent condition. Notwithstanding he has many very lengthy instruments constantly coming to him for record, he keeps the work of the office up to date all the time, seldom a day passing in which his work is not finished. Or practically so.

THE SHERIFF  
W. A. Jones.

The Sheriff has collected as follows:

Mileage	\$ 74.20
Taxes as follows:	
Advertising delinquent taxes	165.48
Pg 24 No. 2 1909 Tax Ledger-Rec 7480 to 7513	584.19
Treasurers Ledgers 1 and 2 for 1911	492397.96
Ditto	12876.30
1st half S P Land Tax	24236.85
Redemption certificates No. 90	40.27
Cert Delin 184-186-187	37.98
Tax Sale Redem Cert. 525-526-527	17.92
1905 Receipt 5166-5170-5171	64.49
1905 and 1906 Rec No 6545	74.00
1907 Rec 13384 to 13387	178.96
1908 Rec 5961 to 5972	171.54
1909 Rec Page 15 No 2 Ledger	49.20
1910 Rec 9556 to 9595	809.63
1910 Rec 9600 to 9753	3292.33
1910 Rec 987 Vol 2 Pg 16	18.66
1911 Rec 5001 to 5034	184.92
1911 Rec 5053	28.81
1911 Rec 5056 to 5084	464.99
1911 Rec 14611 to 14691 Pg 22 Vol 2	441.46
1911 Rec 880 932 3577 pg 50 Vol 2 Ledger	35.93
Rec 802 2461 13671 2208 2250 11563 to 11597 11600 14601 to 14610	5991.98
Rec 3002 to 3119	2356.80
Rec 4601 to 4721	2504.22
Pg 80 Vol 2 Rec 2512 2595 to 2600	46.37
Rec 24552 to 14580	2923.79
Rec 4801 to 4813	136.82
Rec 15601 to 15607	393.85
Rec 602 to 609	1278.46
Rec 13201 to 13238	616.35
Rec 15701 to 15749	1703.85
Rec 14351 to 14400	1981.58
Rec 12801 to 12850	1586.43
Rec 3401 to 3600	3879.37
Rec 4201 to 4400	5972.53
Rec 1289 (in part)	681.60
<b>Total</b>	<b>\$571777.94</b>

Amount remaining in Sheriffs hands January 1st, 1912

Total	\$21095.01
<b>Total</b>	<b>\$592872.95</b>

The Sheriff has deposited as follows:

January	\$3841.34
February	5348.69
March	98536.94
April	248262.08
May	122783.55
June	34885.85
<b>Total deposits</b>	<b>\$513658.45</b>

Balance in sheriffs hands July 1st, 1912

Total	\$92872.95
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The sheriff has shown me as follows:

On July 2nd, he deposited in the treasury \$13460.49

He has shown me Bank statements written by the banks to July 1st, 1912, for 63943.49

Coin, currency and checks 545.00

Money orders 2150.55

Total \$80099.53

And he has still other money on hands, but it is for some items, constantly coming in, and not yet received for.

The ten tax rolls for 1911 and the manner in which the assessments appear thereon, scattered through the ten books, is responsible for the delays in making deposits. I have gone over this matter with the assessor and have suggested to him the propriety of compiling the assessment against each owner, on one statement and entering that against him in one place on the roll. I think he will adopt a policy like this.

The sheriff has been working under great disadvantages. Not only is he handicapped in this ten roll proposition which vests an immense burden on him, and on his assistants, but his quarters are cramped and there is inadequate space to turn around in his office.

He is compelled during a portion of the tax collecting period to have a line of the work performed in his residence for want of space in the office.

Too much praise, for the very complete and careful record he has made, cannot be given him.

His collection register, on which all receipts are entered, and from which he makes deposits, or "Turn Overs" to the Treasury, is a book to be proud of.

In the completion of this record, there is not a mistake to be found. This is a good record, it could not be better.

During the collecting period, Mr. Jones has had the assistance of one of the most competent men about the Court House, Mr. R. B. Dow. In every department of the County Mr. Dow is thoroughly familiar, and questions which make most persons stop

and ponder, and look up law, are to him easily answered. He is invaluable in the Sheriff's office during a tax collecting period.

In the office Mr. Jones has had very competent help. It is difficult to assemble skilled assistance for a short period, but he has been fortunate in this respect, and is a good judge of competent help. To this is largely due much of the excellent record he has put up.

Not only as Tax Collector, but as Sheriff, as well, Mr. Jones has made good. He has a jail full of prisoners, most of the time, and with an active Circuit Court, sending out process constantly, he has all he can do.

THE TREASURER  
James M. Cronemiller

Receipts

Balance on hands, January 1st, 1912	\$45451.12
Received from Jan 1st to July 1st, as follows:	
From Sheriff-Taxes	513658.45
Forest Rent	1507.79
Deposits	17.40
F. Colvig, error in addition	6.00
R. T. Burnett, ex-recorder	239.50
Sheriff-mileage	189.70
Indemnity-Cash Order	236.61
Indemnity-Recorder	95.50
Refund warrants	136.14
Clerk	2255.10
Recorder	3553.00
Bounty	401.00
Rent-house	32.00
Harmon-refund	3029.68
Sale property	541.64
Fines and costs	1346.00
Coroner deposits	300.75
Liquor License	133.33
2% interest on Treasurers balances	543.94
<b>Total</b>	<b>\$573664.65</b>

Disbursements

The Treasurer has paid out as follows:	
Special School Orders	\$106340.70
Special Road Orders	33811.68
Special City Orders	106266.70
High School Orders	6518.41
Ashland Amory	5443.28
State Treasurers fines	325.00
One half State Tax for 1912	52665.50
Indigent Soldiers	90.00
Experiment Station-Poor Farm	1287.50
Road fund	106.63
County Warrants redeemed	90908.44
Interest thereon	9052.15
School Superintendents orders	36340.36
Rewards to informers	104.00
Paid from Treasurers deposits	235.55
<b>Total payments</b>	<b>\$455515.88</b>

Balance in Treasury July 1st, 1912

Total	\$118148.77
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The Treasurer has shown me his bank books, balanced by the several banks, to July 1st, 1912, which show to his credit in Banks within Jackson County, after deducting the amounts of outstanding checks, on June 30th, 1912

He has shown me and I have counted cash and currency amounting to

Total	\$118149.73
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The gain is due to making change. The County Treasurer has received from three Medford banks 2% interest on daily balances aggregating the sum of \$543.94, which amount he has deposited in the treasury, for several months past.

The law does not require a fiduciary agent of a municipal corporation to exact interest for money in his hands. The policy of the law is distinctly against this practice. The practice, should it become general, would probably deteriorate into many abuses of a private nature, and with loss to the public treasury in the long run.

The Portland Trust Company, I am informed, allows 2% on the daily balances of all depositors, which includes the Treasurer of Multnomah County. So far as I am informed this is the only instance outside of Jackson County, where the county treasurer receives interest on bank balances, publicly.

In State Treasury finances several State Treasurers became notorious, and are said to have accumulated large fortunes, by privately loaning the State funds remaining in their hands. This is one of the abuses to which the practice leads. And the policy of the law discourages this practice.

There seems, at the first glance, no good reason why a treasurer should not receive such interest. But this proposition will not stand scrutiny. If the public money is to be loaned out at 2% and County Warrants are outstanding at 6%, it does not require much calculation to see where the county would eventually find its finances.

When the treasurer receives \$1500, in the general fund, not otherwise

appropriated, it is his duty under the law, to issue a call for outstanding warrants, and Mr. Cronemiller has been doing this.

I know of one County Treasurer in Oregon who habitually calls warrants in excess of his general funds on hands for redemption, in order to save his county interest on county orders which are slow in coming to him for payment but this is a bad practice for the reason that he might find all his called warrants coming in at once.

The Treasurer has plenty of advisors who contend that he only has to account for cash received, exclusive of interest. This is correct. But they go further and claim that he is entitled personally, to all he can make out of the idle money in his hands, in the way of interest.

I do not believe it is a good, not a safe practice for any treasurer, unless especially authorized by statute, to loan any county funds, or to receive any interest thereon.

To illustrate a form of the abuse this practice would lead to, I will say that Mr. Cronemiller has been approached with a proposition to place all the county funds in a single bank which would pay him \$100, a month in addition to his salary for this favor. As County balances are ordinarily quite large, it is easy to see how a bank holding all the funds, knowing that they would be reasonably inactive as to a large part of them, and getting 8% out if them, could very well make this kind of a proposition. Mr. Cronemiller promptly declined this proposition.

The County funds of Jackson County are safely deposited in ten different banks within Jackson County.

If I were to make a suggestion along this line, it would be for the treasurer to exact a guarantee bond from each bank in which he carries county funds. Many county treasurers do this. The banks, themselves, ordinarily propose it, and furnish the bonds. It is a

## COUNCIL MEETING

### Held Saturday Evening. Proposed Assessments for Districts 2, 3 and 5 Approved

Council convened at 8 o'clock P. M. in accordance with the notices given by the City Recorder, for the purpose of considering the proposed assessments of property within Assessment Districts Nos. 2, 3, 4 and 5.

Mayor Shaw presiding called the council to order at the hour designated in the notices. The roll of members was called by D. W. Bagshaw, Deputy Recorder for the evening: Present—Councilmen Britt, Fick, McIntire and Ulrich.

The deputy recorder read the description of Assessment No. 2, also the specifications of the improvement ordered made. This was followed with a short statement of the proposed assessment made and that Mr. Bowen asked a reduction of 35 feet of the frontage charged. On motion duly made and seconded the reduction was ordered made. Mr. J. W. Gillette being present stated that he thought his frontage was 495 feet instead of 500, as stated in the notice of proposed assessment. Moved and seconded that the charge for five feet at the regular rate be subtracted from the amount of assessment against property of Mr. Gillette, carried.

Moved and seconded that the proposed assessment of property in District No. 2, with corrections above noted be adopted as the final assessment, and that the City Attorney be directed to prepare a proper Ordinance declaring the same. Yeas—Britt, Fick, McIntire and Ulrich.

Description of District No. 5 and plan of improvement was then read. Mr. Bagshaw announced that Mrs. Ennis was present and desired to be heard in regard to the assessment against her property and also in regard to right-of-way for the supply pipe line across her farm on Jackson creek. Mrs. Ennis being introduced stated briefly that she did not wish partiality shown her in the matter, but considered that she was entitled to compensation for the use of the right of way above mentioned. After some discussion the matter of compensation for the right of way was held for consideration at the next regular meeting of the council.

The council then proceeded to consider the proposed assessment of the property within District No. 5, on California street, and as no objections had been filed thereto, it was on motion duly made and seconded, ordered that the proposed assessment on the property in said District be adopted as

the final assessment therein, and that the City Attorney be instructed to prepare a proper Ordinance declaring same. Yeas—Britt, Fick, McIntire and Ulrich.

The description of Assessment District No. 3, comprising part of the property on Sterling Road, was read also the specifications of the improvement ordered therein. As this was the time specified in the notice of the proposed assessment for the consideration and determination thereof, and as no objections to said proposed assessment had been filed, or made at this time, the council after consideration thereof, on motion duly made and seconded the proposed assessment, was adopted as the final assessment upon the property in said district and the City Attorney was instructed to prepare a proper Ordinance declaring the same. Yeas—Britt, Fick, McIntire and Ulrich.

The description of District No. 4, on Valley Road or Fifth street was then read, also the specifications of the improvement ordered thereon and the proposed assessment on the property benefited. No objections or protests to said proposed assessment were made by the property owners at this time and as this was the time stated in the notices for the consideration of same, the council proceeded to consideration thereof. After some discussion of the matter some difference of opinion developed and the final determination of the matter was postponed until Wednesday evening, July 10.

The matter of sprinkling the streets of the city was introduced by councilman Ulrich and after some discussion the matter was referred to the Water and Light committee.

The Water committee reported upon the matter of employing a water superintendent and recommended the appointment of Ernest Langley to the position. The appointee to devote all his time to the work of the city and to furnish his own tools and perform such work as the Water committee may direct. Moved and seconded that said Ernest Langley be appointed as Water Superintendent, subject to above conditions, and at a salary of \$60.00 per month.

The matter of fencing the reservoir on Jackson creek was discussed at some length and was finally referred to the Water Committee.

On motion duly made and seconded the council adjourned to meet Wednesday, July 10, 1912, at 8 o'clock P. M.

general custom.

Respectfully Submitted  
J. H. WILSON.

STATE OF OREGON,  
County of Jackson.

I, W. R. Coleman, County Clerk of the above named County and State, and Clerk of the Circuit Court of the County of Jackson, and State of Oregon do hereby certify that the foregoing copy of Report of J. H. Wilson has been by me compared with the original and that it is a transcript therefrom, and of the whole of such original Report of J. H. Wilson as the same appears on file in my office and in my care and custody. In testimony whereof, I have hereunto set my hand and affixed the seal of said Court, this 6th day of July A. D. 1912.

W. R. COLEMAN, Clerk.  
By FLORE THOMPSON, Deputy.

Dysentery is always serious and often a dangerous disease, but it can be cured. Chamberlain's Colic, Cholera and Diarrhoea Remedy has cured it even when malignant and epidemic. For sale by all dealers.

Few changes to be made in the present schedule of trains between Medford and Jacksonville, in effect Sunday, July 14. Trips will be made every 1 1/2 hours. See new time card. R. R. V. Ry. Co.

How's This?

We offer One Hundred Dollars Reward for any case of Catarrh that cannot be cured by Hall's Catarrh Cure.

F. J. Cheney & Co., Toledo, O. We, the undersigned, have known F. J. Cheney for the last 15 years, and believe him perfectly honorable in all business transactions and financially able to carry out any obligations made by him.

WALDING, KINMAN & MARVIN, Wholesale Druggists, Toledo, O. Hall's Catarrh Cure is taken internally, acting directly upon the blood and mucous surfaces of the system. Testimonials sent free. Price 75 cents per bottle. Sold by all Druggists.

Take Hall's Family Pills for constipation.

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