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**LOVING CUPS NOT TO  
 BE GIVEN IN FUTURE**  
 (Continued from 1st Page)

cultural topics. The third prize consisted of six books, and the fourth prize of three books. Every exhibitor was hoping he would not win the first prize, and the man who actually won the cup was disappointed and tried unsuccessfully to exchange it with the man who won the three books.

The Made-in-Oregon movement received substantial encouragement when 1,500.00 brick were used in the Northwestern Bank building at Portland, 500,000 being the cream pressed face brick.

**STATE TREASURER KAY  
 TELLS OF TAX INCREASE**  
 (Continued from 1st Page)

pital appropriation in 1913-14 was \$285,000, and in 1904-5 none. There has been a considerable increase in the appropriations for various charitable institutions and orphan's homes, and also for the Insane Asylum, Reform School and Feeble Minded Institute. This was caused largely by the increase in the cost of living, and the erection of new buildings to bring the old buildings

	1913-14	1904-5
Attorney General, Judicial Department	\$ 15,000	\$ 6,000
Circuit Court Judges	165,000	84,000
Supreme Court Judges, clerks, printing, etc.	110,000	53,000
Special appropriation Supreme Ct. bldg. and library	100,000	
Heating plant at State Capitol	36,000	
Oregon Historical Society	18,000	
Food and Dairy Commissioner	12,800	8,000
Oregon National Guard	150,000	20,000
Special appropriation for armories	70,000	
Oregon Naval Militia	24,000	
Social Hygiene Society	20,000	
Oregon State Board of Control	15,000	
Oregon State Fair, special pavillion	60,000	
Oregon State Immigration office	50,000	
The Panama Exposition	175,000	
Industrial School for Girls	50,000	
Railroad and Public Utilities Commission	105,000	
Public Printing	120,000	65,000
Rural Credits	2,400	
State Banking Department	20,000	
State Board of Forestry	75,000	
State Board of Health	30,000	
State Board of Text Books	1,000	
Secretary of State office	67,000	25,000

The office of Secretary turns in fees which practically offset the expenses. These fees were returned by the Secretary of State under the laws of 1904-5.

State Engineering Department	25,000
State Engineering topographical surveys, maps	20,000
State Water Board for water rights	14,000
State Game Board investigating water resources	50,000
State Game Commission, game and forestry warden collected fees and licenses	250,000
Treasury Department	24,000
Treasury Department	12,000
Weights and Measures Department	7,000
County and District Fairs	92,000
State Livestock Sanitary Board	50,000

**SHERIFF FRANK ELKINS  
 MAKES A STATEMENT**  
 (Continued from 1st Page)

on the delinquent rolls until put in as building inspector by the county court to take charge of the work in the court house basement. Since January 1, 1914, he has been chief deputy to the county treasurer.

At the adjourned term of the county court, March 15, 1912, the following proceedings were had: "It appearing to the court that considerable expense in auto hire may be saved by the county, should it own its own automobile, it is hereby ordered that the county purchase a 'Haynes 40' for the sum of \$2,400. It is therefore ordered that the clerk draw a warrant in favor of Joseph Paquet of Portland, Oregon, for the sum of \$2,400. It is also ordered that the sheriff be authorized to keep said automobile insured."

The automobile was purchased in pursuance of the order and I insured the car for the sum of \$1,700, at a yearly premium of \$34, which was paid by the county.

I notice from the "expert's" report that among the expenses charged to the sheriff I am wrongfully charged with the following items:

Salary of T. N. Balfour, (sheriff, November and December, 1912)	\$ 416.66
Automobile	2,400.00
Insurance	34.00
Garage repairs	25.50
Repairs	583.65
Repairs to court house (sheriff's office)	63.45
Gasoline	385.39
Total	\$3,908.65

The above, with the exception of \$416.66, should have been charged to "general expenses." The \$416.66 has no place in this report whatever. This automobile, which has now become famous, has been used by members of the county court for 3,970 miles, and over 1,000 miles by various other officers of the county, excepting the sheriff, who with the district attorney, a considerable part of the time, has made a total of 6,500 miles on criminal work. The civil mileage made by the car amounts to about 1,000 miles, making a total of about 7,500 miles which the car has been used by the sheriff.

I wish to state here that 127 criminal complaints have been investigated and 52 arrests have been made, of which 18 have been sentenced to the penitentiary, 12 of whom are serving sentence and six paroled; seven insane patients have also been brought to the county seat by means of this car. The above mentioned criminal work has resulted in the breaking up of the most notorious band of horse thieves that ever operated in Crook county and has, undoubtedly, saved the stockmen of this county many dollars. A considerable amount of stolen property has been recovered and restored to the owners. For the past three months the county jail has been without an occupant, while at this time last year we had from eight to 12.

I have repeatedly suggested to the county court that a smaller car should be substituted, as the one now operated is too large and too heavy for the work required and too expensive of operation.

Referring to the alleged short-

up to date.

"The State Tuberculosis Institute which was not in existence in 1904-5 will cost the state \$50,000 for 1913-14, the last Legislature making an appropriation of that amount. Also the Feeble Minded Institute required an appropriation of \$200,000 for 1913-14, and it was not in existence in the former period. Indian War veterans, payment for horses furnished in wars in 1855-56, 1913-14 appropriation of \$50,000. Industrial Welfare Commission, 1913-14, \$7,000; not in existence in 1904-5. Other increases:

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"Now, I am of the opinion that many of these departments should never have been created. Their work should have been added to other departments. For instance, the corporation department and the insurance commission could have been combined which would have resulted in a saving to the state without seriously affecting the service.

"The Compensation Commission and Labor Commission should be one and the same, which would likewise reduce the cost of handling their particular work. I think there could be other means to provide relief for the courts. We could limit the amount upon which litigants could appeal to the Supreme Court

to \$500, and provide in criminal actions in case of reversal that plaintiffs should be tried on the original indictment, rather than increasing the number of judges of the courts and encouraging litigation.

"For instance, not long ago a suit in which \$19 was involved was carried to the Supreme Court, and it required as much time and attention as if thousands of dollars were involved.

"As this is an open discussion, I will leave it to you to discuss where the appropriations could be decreased and what offices and departments can be eliminated without materially affecting the service."

age of \$450, which the "expert" claims that I have refused to turn over to the county treasurer. This can be properly placed under three heads, as follows: (1) Moneys paid to sheriffs of other counties for legal services; (2) Moneys paid to special officers within the county for legal services and for the care of personal property; (3) Moneys paid to newspapers for the publication of legal notices.

These matters are personal transactions between the sheriff and the attorneys and in no way county business, but are placed on the sheriff's docket as costs that the sheriff has been put to in carrying out the instructions of the different courts and are not fees. The fee collectable by the sheriff and payable to the county treasurer is mileage. (Section 3129, L. O. L.)

"For each mile necessarily traveled in serving any civil process or subpoena, ten cents, provided that no charge shall be made for constructive mileage in any case."

We now refer you to the last paragraph of 3112 L. O. L., which reads as follows: "The sheriff is not required to remit to the treasurer the amount received or any sum received for the preservation of personal property."

I will state further that the sections of law referred to by Mr. Ball have been superseded by the "Flat Salary Law" which became effective in 1895, and the only laws under which the sheriff can work are, as stated above, Sections 3112 and 3129 L. O. L.

As to Mr. Ball's statement that the fees on the docket were extended on the docket after he came here on December 18, this statement is absolutely false. I, personally, made a statement of the fees due the county, filed the original with the clerk, and attached a copy to the check which was delivered to the treasurer on the first of the year, as has been customary with this office for years past. Vouchers for the above mentioned \$450, together with individual reports of each expenditure are on file in this office and were tendered Mr. Ball, but were refused and ignored by him. There has been no deviation from the regular routine work of this office, notwithstanding the advent of Mr. Ball.

Now, here is where I stole the county tax rolls:

During my absence from the office on the 11th of this month, Mr. Ball came into the office, took all the tax rolls in my possession at that time to the attorneys' smoking room upstairs. On my return that evening I was advised by Deputy Van Allen of the action of Mr. Ball. Thinking, however, that he would return them to the vault for safekeeping during the night, I went home. The next morning at 8 o'clock (at which hour all public offices should open), I went to the office and found no books in the vault. I found the door of the room upstairs locked, and after waiting a few minutes and no "expert" appearing, I got the pass key from the janitor, went to the room where the tax rolls were and returned them to the office, leaving Mr. Ball tax rolls for the years 1904, 1905, 1906 and 1907, on which he seemed to be at work. After waiting until 8:30, I started for Mr. Ball's hotel, meeting him and his assistant on the way. I told him that I had returned the books to the office and informed him that in the future he would not be allowed to keep the

rolls out over night, but tendered him the use of my private office for his investigation, stating in explanation that I was not permitted by law to allow the books taken out of the office and kept, that they were a public record and, even while being "experted," were still in the charge of the tax collector, and by using the private office there would be no inconvenience on either hand. This offer was haughtily refused and I was ordered forthwith to return the books to his office under penalty of the law. He further informed me that the books were solely in his charge and that I had no right to even see them during the time that they were being "experted." (At the meeting at the court house on the 15th Mr. Ball stated that I would be permitted to examine the rolls whenever necessary.)

The books were not returned and Springer immediately got busy and interviewed all the local attorneys, who advised him that the sheriff could not legally allow the tax rolls to go out of his possession, whereupon he immediately called Judge Bradshaw and Governor West, who both refused to interfere. Attorney Haney of Portland was then employed at a cost of \$100 and expenses to the county to make the sheriff "come across."

At Mr. Haney's request I called on him Sunday, the 15th, when he informed me that he had been misinformed as to the true state of affairs by the judge, and that from a legal point of view I was acting within my right.

During the meeting of the taxpayers with the county court on Monday, February 16, Mr. Ball stated that he had found between \$19,000 and \$20,000 of delinquent taxes on the 1907 roll.

The true condition of the 1907 tax rolls is this: On October 1, 1908, the date when this roll was balanced, the delinquent tax was \$15,824.11, of which amount \$7,580.49 was D. L. & P. Co. tax which the sheriff at that time was enjoined from collecting by the circuit court, which action was sustained by the supreme court. This leaves a balance of \$8,243.62 on October 1, 1908. Since that time \$3,951.74 has been collected, leaving delinquent on the roll at the present time, \$4,291.88. When the roll is checked over to cancel double assessments there will be found possibly \$1,000 of collectable tax. The sheriff's office force has been working since August 1, 1913, checking all rolls, cancelling double assessments so that certificates of delinquency can be issued to the county. The above figures taken directly from county records, when compared with the statement of Mr. Ball, show the manifest unfairness and utter disregard for truth and facts shown by this so-called expert of Springer's.

During tax collecting time we turn the money over to the treasurer as fast as we are able to get out requisitions, which require considerable time, as all sums have to be segregated into the different funds, which include five county funds, five incorporated towns, and 91 school districts. It is some task to get it adjusted and as collections near the close of the year are practically nothing, we make this turning-over or clean-up, as we call it, on the last two months' or six weeks' collections. I understand from Chief Deputy Van Allen that the last clean-up was \$6,749.53 from all the rolls for nine years back. This was turned over to the treasurer on January 1, 1914. Is there anything strange or hysterical about this?

All tax moneys are kept in the Prineville banks subject to check of Frank Elkins, sheriff, as by law required, and payable only for refund on taxes or to the treasurer, there being no connection between this and any personal account that this office may have.

As to Mr. Ball's ability to expert county records, he has shown absolute ignorance of the laws governing county officials, and, upon investigation, we have found that he has resided in Oregon less than one year and we have not found where he has ever attempted to audit a set of county books before.

I count a full investigation of my office and my actions since being in office and there always has been and always will be extended to all experts, both public and private, every courtesy of this office.

An examination of the county records will show that Mr. Ball has received \$412.85 for this report, and will further show that he was in Prineville less than 20 days.

The court record shows that he was to be employed at the rate of \$10 per day and traveling expenses. Kindly figure out how much Mr. Ball should have received for his work.

Yours very truly,  
 FRANK ELKINS,  
 Sheriff.

**PLEASANT RIDGE**

Messrs. Wood and Whitmore are cutting wood for Mr. Syford.

Lester Ragan of Redmond visited with Wayne Chase last week.

Mr. Syford is building a fence around his place.

Mrs. J. A. Chase and daughter, Etta, called on Mrs. Leverett of Deschutes Saturday afternoon.

A. A. Green is plowing on the Chapman place.

Mable Doty went to Prineville Saturday to witness the basket ball game between the Prineville and Redmond high school boys.

Mr. McMaster is plowing for C. H. Irvin.

Mr. and Mrs. Anderson called on Mr. and Mrs. Kilgore Sunday.

Mr. Rader of Oklahoma has been visiting at the Fuller home the past few days.

Antone Ahlstrom was a caller at the "Poplar Farm" Saturday afternoon.

Mr. and Mrs. Chase visited at the Anderson home Monday.

Norman Ragan of Redmond was a caller at the "Poplar Farm" Saturday.

Earl Wood spent Saturday night with Wayne Chase.

W. L. Perry is expected home from Flushing, Mich., next week.

A. O. Provost is sawing wood for his summer use.

W. L. Chappell of Oakville will establish an up-to-date creamery at Medford.

**IF IT'S LUMBER,  
 WE'VE GOT YOU "BILL"**

FOR WE JUST SIMPLY THINK AND DREAM LUMBER EVERY MINUTE OF OUR LIFE. ALWAYS STRIVING AND PLANNING TO GIVE OUR CUSTOMERS THE BIGGEST DOLLAR'S WORTH THEY EVER BOUGHT, AND YOU BET WE WON'T PROPOSE ANY NEWFANGLED STUFF TO YOU UNTIL WE KNOW WHAT IT'LL DO AND HOW IT'LL WEAR. IF YOU'VE ANY BUILDING IDEAS YOU NEED HELP ON, COME IN.

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We make a specialty of selling the best kind of Seed obtainable, and when you buy of us you know you are getting the best that money can buy.

Call on us before placing your orders for Seed this spring and let us serve you.

WE ARE NOW IN A POSITION TO HANDLE EGGS ON CONSIGNMENT.

**REDMOND UNION WAREHOUSE CO.**  
 ROBERT McSHERRY, Manager

**The Best Hams**

YOU CANNOT GET ANY BETTER HAMS ANYWHERE THAN THE ONES WE CURE OURSELVES RIGHT HERE IN REDMOND AND KEEP ON SALE AT ALL TIMES AT OUR MARKET. OUR PRICES ARE CHEAPER THAN THOSE CHARGED FOR IMPORTED HAMS. LET US SHOW YOU.

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 J. B. ROE, Proprietor.

**Wood and Iron Work**

If there is anything you want in the above line call on me. I have a plant capable of doing all kinds of work in wood and iron, and will save you money on all orders placed with me. I can make any furniture you may want.

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 The Old Pioneer Blacksmith of Redmond

**REEDY'S REEDY'S**

**CENTRAL OREGON GARAGE**

We are now prepared to do tire vulcanizing by steam.

Let us talk over the tire problem with you.

Let us start you right for the coming season with a new set of tires.

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**LAGER BEER ON DRAUGHT**

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