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- TUM-A-LUM C Silo—Ceiled vertically inside.
- TUM-A-LUM D Silo—2x4 Staves.
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Tum-A-Lum Lumber Co.

STATE EXPERTS REPORT

(Continued from 1st Page)

there were certain adjustments made on the roll to the sheriff without the corresponding correction being made on the clerk's certificate.

It will be noted from the statement of the 1907 tax roll presented in this report that the balance shown to be delinquent and uncollected on January 1, 1914, amounts to \$4,976.79 after charging the sheriff with \$110,906.44 instead of \$108,135.46 as shown by the clerk's certificate.

There is no doubt in our mind that there are double assessments in the amount shown of \$4,976.79 and that when the roll is thoroughly analyzed by the sheriff's office that the actual taxes collectable on this tax roll will be but a small amount.

In connection with this tax roll matter we advise that Crook county has had its books audited for a great many years. Reports are on file from a Mr. Dunlap, Mr. Crandall and Mr. Wilson, in addition to the more recent examination.

Most of the reports rendered by these men made reference to the condition of the tax rolls.

We quote from a report of Mr. Max Crandall to the county court of Crook county dated January 26, 1909: "To the Honorable County Court, Crook County, Oregon.

"Gentlemen: I have audited the accounts of the sheriff, clerk and county treasurer for the period of time from January 1, 1907, to December 31, 1908, inclusive, and have filed with the county clerk the usual statements of accounts of the various affairs, and from which you will see that all discrepancies have been settled.

"You will see from the reports and the various tax rolls that the amount of sheriff's assessments and amounts of errors and wrongful assessments are very large, amounting to on the roll of 1907 of the first item to the sum of \$14,598.41 and \$12,435.06 of the second.

"This shows the urgent need of ownership records of each tract of land in the county to use as a guide to the assessor in obtaining a correct list of the real estate. There is no

doubt but there are still more discrepancies in this assessment.

"The roll of 1906 also shows very heavy discrepancies.

"As you will notice from the statement I have made there is \$34,000 uncollected taxes on rolls of 1901 to 1907, over \$30,000 appearing on the rolls of 1906 and 1907, to have this sum of money properly put on a basis of an asset it is almost necessary to have these ownership plats to find proper owners to collect from.

"As the delinquent taxes are no longer required to be published by law, to properly protect the innocent taxpayer as well as the county in case of sale of certificates of delinquencies the need of this ownership record is absolutely necessary as a guide for the tax collector to work from as well as the assessor in making his assessments. I have recommended to the clerk the numerical system of filing all papers where a fee is charged, to more accurately account for same.

"The expense of the change will be very slight, the only cost being for the purchase of an automatic numbering machine. I would suggest also that all county warrants be printed hereafter to read to the 'order' of person whom warrant is made in favor of instead of to 'bearer' as is now.

"At times it is very important to know just who cashed certain warrants. I have filed a financial exhibit showing the conditions of the general fund and road fund on January 1, 1909, also a statement of the amount expended for the years 1907 and 1908. Under the various headings as reported to the secretary of state by the county clerk, and may be of valuable information to your honorable body or to any taxpayer of this county.

"I find the records of the various offices all well kept.

(Signed) "MAX CRANDALL, Public Accountant, Prineville, Ore., January 26, 1909."

The amounts uncollected on the various tax rolls are approximately as follows:

1907	\$ 4,976.79
1908	13,982.11
1909	24,728.71
1910	13,263.22
1911	11,211.11
1912	27,640.57

Our investigation has not been of

such a nature that we can determine just what items on these rolls are double assessments and just what items are collectable.

This is the duty of the sheriff's office and steps should be immediately taken to clear these rolls as provided by statute.

The sheriff's office is apparently open to criticism in the matter of these delinquent taxes. The law directs how these matters should be adjusted step by step. No proper system of issuing certificates of delinquency has been in force in this county until recently.

The sheriff has made his annual report to the county court regularly and in certain cases has asked for adjustment credits as located. He has not, however, fully cleared each year's roll nor has he held any tax sales for a number of years. These matters should be immediately attended to.

When we speak of the sheriff, we mean those gentlemen occupying that elective position during the past 7

years. From our investigation we are of the opinion that the county should at once take steps to provide the assessor's office with the proper ownership records.

The timber land holdings in Crook county should be cruised and the agricultural lands properly classified.

It is impossible for the assessor to do his full duty to the electors and taxpayers of the county without a proper base. Most of these tax troubles start from the time the assessment is made, or not made, as the case may be.

With the proper equipment the assessor has the proper tools to work with and the responsibility as to the integrity of the tax roll is fixed.

We note from the treasurer's books that the county raised by special levy a few years ago an amount in excess of \$21,000 known as a cruising fund, which was to be expended for cruising the timber lands in the county.

This fund has not been expended for the purpose for which it was raised. The treasurer's books show that this cruising fund was transferred to the general fund early in 1913 and used to pay the county's state tax.

Report as to uniform system and monthly reports to the insurance department.

We found that by reason of the county court having held three successive terms (November, December and January) that the reports to our department were delayed because the work of the office was not up to date. We also found that no proper record of outstanding warrants was maintained. We determined the amount of the county's outstanding indebtedness and after opening up a new ledger as of January 1, 1914, we accounted the business that had been transacted to February 28, 1914, and have rendered the monthly reports to this department.

We additionally scrutinized the claims allowed during 1913, and made a general survey of the county's affairs within the time at our disposal.

The county court has passed a resolution to have a thorough audit made of the accounts of the county. It was not our function at this time to make such detailed audit, and in reporting the results of our investigation we would recommend that no further audit of this county be made at this time inasmuch as our department will make an examination of this county for the year 1914. We fail to see the necessity of the county incurring additional expense. The value of a more detailed examination at this time is doubtful.

More attention should be paid to the statutes relating to the respective offices.

We found nothing that would cause us to form an adverse opinion as to the integrity of the county officials.

JOHN G. RICHARDSON, E. M. SMITH, Deputies.

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