

# Crook County Journal

COUNTY OFFICIAL PAPER FOR CROOK COUNTY

VOL. XVIII—\$1.50 YEAR

PRINEVILLE, CROOK COUNTY, OREGON, THURSDAY, MARCH 26, 1914.

Entered at the postoffice at Prineville Oregon, as second-class matter

NO. 18

## State Experts Make Report—County Officials Fully Exonerated

Portland, Ore., March 18, 1914  
Hon. J. W. Ferguson,  
State Insurance Commissioner,  
Salem, Oregon.

In accordance with your request, we visited Prineville, the county seat of Crook county, Oregon, for the purpose of determining the facts in the matter of an examination of the accounts of this county recently made by a firm of accountants, and additionally to install and arrange for a complete system of monthly reports to this department as called for under Chapter 286, Laws of 1913.

Having concluded this attention, we hand you herewith, for your consideration, the following statements:

1. Statement of financial condition of Crook county, December 31, 1913.
2. Statement of financial condition of Crook county, January 31, 1914.
3. Statement of financial condition of Crook county, February 28, 1914.
4. Statement of 1907 tax roll.
5. Report as to controversy over county affairs as based on a report made by certain accountants employed by the county.
6. Report as to uniform system and monthly reports.

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

Crook county, Oregon, Statement of financial condition as at close of business December 31, 1913.

**Assets.**

General fund	\$ 5,231.95
General road	565.52
Special road	30.23
County school	4,839.37
Special school	1,599.05
High school	389.16
Library	134.10
County fair	44.29
Bond redemption	250.00
Cities	308.55
Scalp bounty	237.28
Institute	100.84
Trust	239.06
<b>Total</b>	<b>\$ 13,969.50</b>

**Liabilities.**

Outstanding warrants	\$ 29,869.51
County debt	\$15,900.01
<b>Total</b>	<b>\$ 45,769.52</b>

Note: The above debt of the county is net and includes the credit of special funds for which the county acts as an agent only.

The real county debt, applicable to county government is determined by taking the total of general fund and road fund outstanding warrants and deducting therefrom the balance on hand in these funds.

Statement of financial condition as at close of business January 31, 1914.

**Assets.**

General fund	\$ 2,448.66
General road	2,035.61
Special road	30.23
County school	4,839.37
Special schools	1,367.66
High school	191.18
Library	134.10
County fair	44.29
School bonds	10,000.00
Interest on bonds	45.00
Bond redemption	250.00
Cities	308.55
Scalp bounty	237.28
Institute	100.84
Trust	239.06
<b>Total</b>	<b>\$ 22,271.93</b>

**Liabilities.**

Outstanding warrants	\$ 46,828.52
County debt	\$ 24,556.59
<b>Total</b>	<b>\$ 71,385.11</b>

Statement of financial condition as at close of business February 28, 1914.

**Assets.**

General fund	\$ 2,451.21
Special road	30.23
County school	4,839.37
Special schools	1,310.53
High school	261.18
Library	134.10
County fair	44.29
School bonds	10,000.00
Interest on bonds	45.00
Bond redemption	250.00
Cities	308.55
Scalp bounty	237.28
Institute	100.84
<b>Total</b>	<b>\$ 22,271.93</b>

Trust ..... 239.06

**Liabilities.**

Outstanding warrants	\$ 46,185.25
County debt	\$ 22,287.35
<b>Total</b>	<b>\$ 68,472.60</b>

Note: The above statement of assets is of funds only and does not show the value of roads, road machinery and equipment or value of land and buildings owned by the county.

The delinquent taxes are also not shown in the statement for the reason that the amount actually realizable is difficult to determine.

The total amount of delinquent taxes from 1908 to 1912, inclusive, amounts to the sum of \$90,825.72. Under the system of accounting affairs on a receipt and expenditure basis the liabilities would be increased by the amount of claims filed in December, which are not approved and paid until the January term of court.

**Statement of 1907 Tax Roll.**

Amount of tax roll that should have been charged to Sheriff ..... \$110,906.44

Sheriff's assessments etc. .... 17,248.19

Penalty and interest collected ..... 1,348.40

**Total** ..... \$129,503.03

Collected and turned over to treasurer ..... \$101,541.32

3 per cent rebate allowed ..... 2,276.61

Errors and wrongful assessments ..... 13,128.91

Injunction suit (The Deschutes Irrigation and Power Co. vs. county) ..... 7,580.49

Uncollected Jan. 1, 1914 ..... 4,976.70

Balance brought down as delinquent Jan. 1, 1914. \$ 4,976.70

Report as to controversy over county affairs as based on a report made by certain accountants employed by the county.

The Commissioners' Journal shows that a firm of accountants, A. McE. Ball & Company, was authorized to make an audit of the accounts of the county, apparently for the year 1913. This firm rendered a report to County Judge Springer on or about January 19, 1914. The report contained schedules showing the expenditures of the various functions of the county and contained comments, opinions and adverse criticisms of the various county officials.

This report was filed and immediately caused a turmoil as between certain factions of the taxpayers and the county officials.

At a special meeting of certain taxpayers and some of the county officials, thereupon called, it was stated by the accountants that certain officials were transacting the business

of their departments illegally and that the 1907 tax roll of the county was delinquent in the sum of \$20,000 or thereabouts, and as a result of this meeting the accountants were authorized to continue their work on the tax rolls.

In the meantime a controversy between the sheriff of the county and one of the accountants over the custody of the rolls.

The sheriff desired to have the rolls audited in his office, or an office adjoining, where his deputies and the abstract people could have access to them. The accountants apparently refused this request and took the rolls and locked themselves in a room on an upper floor of the court house. In the meantime the sheriff, feeling his responsibility for the tax rolls, had the janitor open this door of the room and took some of the current tax rolls down to his own office.

This action on the part of the sheriff caused more friction and led a good many of the taxpayers to believe that the sheriff did not want his tax rolls and accounts audited and that matters were not as they should be.

This was the situation in the county when we arrived in Prineville.

An examination of the report of the accountants rendered on January 19, 1914, discloses the fact that the adverse criticism directed against certain of the county officials is manifestly unfair and uncalled for.

The statutes were profusely quoted in an effort to confirm their adverse criticisms whereas a close scrutiny of the laws quoted by them, shows that the county officials were following the laws (with a few minor exceptions) as closely as they could.

**Tax Rolls.**

The tax roll for the year 1907, which is in controversy, apparently was turned over to the sheriff in very bad condition. There were numerous errors of extension and computation and also errors of double assessments. The sheriff's assessments on this 1907 roll amounted to a sum of \$17,000. The 1907 roll is in a deplorable shape as is also the 1910 tax roll. Most of the old tax rolls are in a bad condition.

The statement of the 1907 roll as shown in this report shows that the total roll amounts to \$110,906.44 exclusive of sheriff's assessments and other discrepancies. The amount of the roll as shown by the county clerk's statement was \$108,135.46 or a difference of \$2,770.98. We cannot account for this error unless 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

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## Only \$672.11 Found Delinquent on 1907 Roll

After all the hullabaloo over the 1907 tax roll just \$672.11 was found delinquent after checking over the rolls and canceling double and illegal assessments. A small percentage of this amount can be collected but the most of it will be foreclosed and certificates of delinquency issued to the county. Suits to foreclose will be commenced this week.

The sheriff's office force has been working on the rolls since August

last. When the 1907 roll was balanced October 1, 1908, the delinquent tax was \$15,824.11 of which amount \$7586.49 was D. I. & P. Co. tax which the sheriff was enjoined from collecting by the circuit court. This left a balance of \$8243.62. Since that time \$3951.74 has been collected, leaving delinquent on the roll \$4291.88. Now since double and illegal assessments have been canceled we have left \$672.11.

## Hon. Geo. C. Brownell, Republican Candidate for Governor, issues statement to the people of Oregon and says he will veto any bill compensating saloons and breweries, which might be passed by the legislature.

Oregon City, Ore., Feb. 14, 1914.  
To the People of Oregon:

I have waited with the hope that some of the numerous gentlemen who are candidates for governor in the Republican primaries and otherwise, in announcing their candidacy, would make some declaration as to how they stood upon the National Problem of the sale and manufacture of intoxicating liquor in the United States. I have also hoped that there would have been some expression as to how these gentlemen stood, or would stand on the question of the state of Oregon abolishing the sale and manufacture of all intoxicating liquor within this state. None of these gentlemen have seen fit to make any declaration or com-

mit themselves in any way upon this great issue, which I think and believe to be the most important for the welfare of the people generally and to the maintenance of our Christian civilization that now exists.

Reluctantly, after due consideration, I have concluded to become a candidate for governor upon this issue as the principal one of my candidacy. I take this position, that the intelligent opinion of all fair minded men and women is unquestionably that the liquor traffic, as now in use and force, is a menace to civilization, and is the result largely of crime, poverty, degeneracy and moral decay, to such an extent as to become a startling danger to the human race. I have no personal fight against the man who is running a saloon. I really feel more like condemning and censuring society for permitting this great evil and power to exist and to obtain the firm hold that it has in the state and in this country. If I had my own way, I should feel as if society itself, ought to be punished to the extent of compensating men who have engaged in this business, sanctioned by the law.

Continued on Sixth Page.

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