EXPERT'S REPORT.

Condition of Finances of This County as Found by Grand Jury Expert Hackett.

To Hon. Grand Jury, Clackamas Co., Oregon, of Nov. Term 1895.

In pursuance of appointment by you, I beg to say that I have carefully gone over the affairs of the county including county court matters, receipts of the different officers 1894 tax collections, etc., as will more fully appear elsewhere in this report.

The several county officers have been very kind and obliging and rendered me every assistance possible in furnishing documents and papers desired.

It is perhaps proper to state that I have been assisted in this work by Mrs. C. A. Nash, a lady of superior ability and whose work has been done under my direction and endorsed as correct. Wherever we could we have proven our work and know our figures to be reliable.

I find no serious mistakes any where except it be that the Sheriff has issued tax-receipts to Clackamas county for the property sold as delinquent amounting in the aggregate to $5,134.37.

This sum has never been accounted for to the Treasurer for the simple reason that the county has never paid for such receipts.

In my opinion Clackamas county is not entitled to tax-receipts except she pays for them; and all minor claims, such as those of the several school districts, ought in such cases to be satisfied, in order to make the title of Clackamas county clear to its own lien. The several school districts that have levied a special tax, have a right to demand their money; and whenever the Sheriff issues receipts to any one, he should be in a position to account for the money.

In examining the records and bills passed upon by the County Court. I have found it hard to determine from some of the bills the exact nature of the service performed for the county, thus obscuring the justice or injustice of said claims. All bills, it seems to me, should be fully itemized and show on their face every fact an enquiring person cared to know.

In making up my financial statement, I have purposely left out 1892 delinquent taxes and all prior years, for the reason that such propeaty is no longer delinquent in the ordinary sense. All such property should have been deeded to the county long since, except the county court thinks it is not worth the trouble and expense. It will also further appear elsewhere in this report, that, the full amount of redemptions of delinquent property, as reported to the Treasurer, is but $158,85 (not including Mt'g Taxes). This shows very plainly what credit should be given delinquent taxes. I should also state that I find no "Tax Deeds" of record for such delinquents.

I would recommend that all warrants redeemed or canceled be filed away (together with the list as returned by the Sheriff and Treasurer) and kept as a part of the records. All warrants have been destroyed by the several clerks for years past. Such warrants could be stamped as paid in the same way that banks do checks, and there would thus be no danger of their being used the second time. There is no business man in the country who does not preserve his checks as returned by the bank and why not the county do the same?

Feeling the responsibility resting upon one undertaking a work of this nature, I have endeavored to place the affairs of the county before you *as they really are.* If I have, in a measure succeeded, then my best wishes have been attained.

I have the honor, gentlemen, of subscribing myself,

Yours to serve,
E. C. HACKETT.

WHERE THE MONEY CAME FROM.

Taxes collected for 1894, (warrants and cash)	$ 445,571 32	
" " " 1893	1,939 09	
" " " 1892 and prior	1,738 91	
Polls collected by assessor for 1895	190 00	
" " " " for 1894, but turned over March 1895	217 00	
" " " A. W. Cooke	4 00	
Fees collected by Sheriff during year	332 25	
" " " Clerk during year	2,838 65	
" " " Recorder during year	2,326 40	
" " " Co School Su't during year	176 50	
Fines, trial fees, etc	249 58	
Redemption of property sold to county	154 85	
Saloon Licenses (Meinig & Wohlgehan)	400 00	
	$156,138 55	

WHERE IT HAS GONE:

By warrants redeemed for year	35,302 50	
" Interest on the same	7,699 62	
" Warrants rec'd for taxes (including interest)	18,866 31	
Amount School fund paid out	29,588 83	
" " " " " of '93 tax	1,939 09	
" state tax paid out	15,833 00	
" said on delinquent state tax as interest	318,67	
" of road fund paid out	25,051 50	
" paid out as special school tax	14,622 61	
" paid Oregon City (including City warants) as cash	3,523 10	
" paid institute fund	111 65	
" money in hand of sheriff not turned over	255 50	
" polls in hands of assessors not turned over	190 00	
Balance in hands of treasurer for year	2,836 17	
	$156,138 55	

STATEMENT AS TO FINANCIAL CONDITION OF COUNTY.

LIABILITIES:

To outstanding warrants Nov. 1st, '95	130,142 05	
Estimated interes on same	16,578 62	
total indebtednes of Co	146,720 57	

RESOURCES.

By amount of delinquent tax of 1894 as sold to county $	5,134 37	
Am't of delinquent tax of '93 as sold to county	8,199 83	
By note against T. P. Randall for $900 and 5 years int. at 8 per cent	1,260 00	
By cash on hand Nov. 1, 1895	5,700 00	
Net indebtedness of co	126,426 37	
	146,720 57	

SOME INTERESTING FIGURES.

Warrants issued for year ending Nov. 1 '95	53,319 34	
Warrants redeemed	35,302 50	
Warrants rec'd as taxes $18,-8686.31 (less estimated int. $500,00)	18,366 31	
Total warrants redeemed	53,668 81	
Making $349.47 more warrants redeemed than were issued during the year.		
To find amount expended on roads add:		
Amount paid out in money	25,051 50	
Amount paid out in warrants	12,649 37	
Also amount paid road master	800 00	
Making amount expended on roads during year	38,500 87	

To find amount paid clerk for extra expense during any month: subtract $215. from amount shown as paid the clerk under our exhibit of warrants drawn for the year

Any extra amount paid the sheriff may be found by subtracting $231.67 (salary of himself and deputy) from the amount paid him during any month as shown in our exhibit elsewhere.

Any extra sum paid the recorder may be found in like manner by subtracting $177. (salary of himself and deputy) from amount shown under exhibit of warrant.

Money paid as commission for collecting delinquent tax has reference to collection of delinquent mortgage taxes as elsewhere accounted for.

A copy taken from sheriff's fee book is here to appended and made a part of this report. The same may be said as to clerk and recorder. [Note:—We do not print that part of the experts report which includes these copies from fee Books, because too voluminous; but we publish instead, the total receipts per month of each of those offices, as shown by the report.—Ed.]

I have found that the fees collected by sheriff, clerk and recorder were turned over to the treasurer daily and his receipt taken for the same. I find their books to check out with the treasurers books exactly. I find also that the treasurer has properly disbursed the money placed in his hands and that he is duly able to account for all such payments as shown under our exhibit of "where the money has gone."

The sheriff has also turned over all moneys collected by him and I have found his books neatly and well kept and the only error of moment I have already noted in another part of this report.

E. C HACKETT.

Fees collected and turned over to county treasurer by H. S. Gibson county supt. of schools:

Jany 17, 1895,	for temp. certificates		$20 00
" " "	Reg	"	47 00
Mar. 18, "	Temp	"	20 00
" " "	Reg	"	20 00
Apr. 20, "	Temp	"	10 00
June 28, "	Reg	"	22 00
Sept 2, "	"	"	24 00
" 2, "	Temp	"	5 00
" 7, "	Reg	"	1 00
" 27, "	Temp	"	2 50
Oct 14, "	Temp	"	5 00
Total amt turned over to Co Treas			$176 50

He has issued since Nov. 1, 1894. to Nov. 1, 1895:

25 second grade cert. at $1.00 each	25 00
38 third " " " " "	38 00
13 first " " " " "	13 00
19 temporary ", " 2.50 "	47 50
Money on hand Nov. 1 1894	53 00
	176 50

The above fees were duly turned over to treasurer by H. S. Gibson, (county school superintendent.) E. C. HACKETT.

Polls collected by assessor from Nov. 1st 1894 to Nov 1st 1895 ..... $190

It might be well to remark that the $217 (polls) for 1894 were not turned over till March 1895. The $190 polls collected in 1895 are not yet turned over to treasurer.

Summary showing amount received by recorder during each month of the year commencing Nov. 1st, 1895 and ending Nov. 1st, 1895.

November	$ 231 45
December	220 35
January	130 20
February	204 90
March	220 70
April	232 75
May	214 10
June	160 55
July	145 55
August	163 65
September	172 65
October	229 55
Total col. for the year	$2326 40

I find that the fees as shown above were duly and promptly turned over to the treasurer. E. C. HACKETT.

[Abstract from expert's report of totals by months]. Receipts of E. C Maddock, sheriff, Nov. 1, '94 to Nov. 1, '95.

November	$ 44 80
December	89 00
January	62 65
February	47 25
March	46 45
May	27 50
September	14 60
Total	$332 25

I certify that the foregoing fees of the sheriff have been promptly turned over to county treasurer.

E. C. HACKETT.

Summary showing amounts received by clerk for each month.

November 1894	$ 330 00
December	280 45
January 1895	183 30
February	108 95
March	237 30
April	337 50
May	193 45
June	226 00
July	134 20
August	174 85
September	298 50
October	334 15
Total	$2838 65

Cure for Headache.

As a remedy for all forms of Headache Electric Bitters has proved to be the best. It effects a permanent cure and the most dreaded habitual sick headaches yields to its influence. We urge all who are afflicted to procure a bottle, and give this remedy a fair trial. In cases of habitual constipation Electric Bitters cures by giving the needed tone the bowels, and few cases long resist the use of this medicine. Try it once. 50c and $1 at Charman & Co., Druggists.

In a recent editorial the Salem, Oregon, Independent says: "Time and again have we seen Chamberlain's Cough Remedy tried and never without the most satisfactory results. Whenever we see a person afflicted with hoarseness, with a cough or cold, we invariably advise them to get Chamberlain's Cough Remedy; and when they do, they never regret it. It always does the work, and does it well." For sale by G. A. Harding, Druggist.

A Recommendation From Los Angeles.

632 Castelar St., LOS ANGELES, Cal.—After having suffered for a long time from acute rheumatism without obtaining relief, I used Chamberlain's Pain Balm and was almost immediately relieved. I highly recommend this as the best medicine known. E. M. HAMILTON. For sale by G. A. Harding, Druggist.

Notice.

United States Land Office, February 4th, 1896. Notice is hereby given that the approved plat of survey of township 5 south range 6 east, has been received from the Surveyor General of Oregon, and on April 8th, 1896, at 9 o'clock A. M. of said day said plat will be filed in this office and the land therein embraced will be subject to entry on and after said date.

ROBERT A. MILLER, Register.
PETER PAQUET, Receiver.

A Great German's Prescription.

Diseased blood, constipation, and kidney, liver and bowel troubles are cured by Karl's Clover Root Tea. For sale by G. A. Harding.

All Recommend It.

Ask your physician, your druggist and your friends about Shiloh's Cure for Consumption. They will recommend it.

The exposure to all sorts and conditions of weather that a lumberman is called upon to endure in the camps often produces severe colds which, if not promptly checked, result in congestion or pneumonia. Mr. J. O. Davenport, ex-manager of the Fort Bragg, Redwood Co., an immense institution at Fort Bragg, Cal., says they sell large quantities of Chamberlain's Cough Remedy at the company's store and that he has himself used this remedy for a serve cold and obtained immediate relief. This medicine prevents any tendency of a cold toward pneumonia and insures a prompt recovery. For sale by G. A. Harding, Druggist.

For Sale Cheap.

A farm of 146 acres, seven miles from town and mile west of Graham's church; divided into three parts of 66, 40 and 40 acres; 30 acres improved; sufficient timber to run a saw mill five years or more; good water; good house and barn, and everything a man needs; price very cheap on account of hard times.

This is a good time of the year to take Simmons Liver Regulator. It is the very best medicine to take in the Spring for the blood, and to cleanse the system of all impurity. "I have used Simmons Liver Regulator as a corrector and blood purifier and think it an excellent remedy. I always keep it on hand to take in preference to any other medicine."—I. M. Hysell, Middleport, Ohio.

It Saves Lives Every Day.

Thousands of cases of Consumption, Asthma, Coughs, Cold and Croup are cured every day by Shiloh's Cure.

Catarrh Cured.

Health and sweet breath secured by Shiloh's Catarrh Remedy. Price 50 cents. Nasal Injector free.

is a sure cure for Headache and nervous diseases. Nothing relieves so quickly.

A Fact Worth Knowing.

Consumption, LaGrippe, Pneumonia, and all Throat and Lung diseases are cured by Shiloh's Cure.

The Ills of Woman.

Constipation, causes more than half the ills of women. Karl's Clover Root Tea is a pleasant cure for Constipation.

All parties knowing themselves in debt to Charman & Son will please call and settle.

Job Printing at the Courier Office.

REAL ESTATE TRANSFERS.

Furnished Every Week by the Clackamas Abstract & Trust Company.

The Clackamas Abstract & Trust Co. is the owner of the copyright to the Thorne system of abstract indexes for Clackamas county, and has the only complete set of abstracts in the county; can furnish information as to title to land at once on application. Loans, investments, real estate, abstracts, etc Office over Bank of Oregon City. Call and investigate. Address, box 377, Oregon City, Oregon.

J A Keuhl to N D Simmons, lots 20 and 21 in blk 78, Minthorn; $1.

John Young to W H Young, w ½ of ne ¼ and e ½ of nw ¼ sec 5, 5-3 e; $600.

H L Kelly (referee) to C O T Williams, lots and blks in Falls View and O C and land in McKinley cl; $5250.

C O T Williams to C W Stratton, lots and blks in Falls View and O C and land in McKinley cl; $5250.

G C Ely to C Bullard, lots 7 and 8 of blk 2, Fairview add; $400.

M Extrand to Anne Darling, lot 10 blk 13, Falls View; $325.

John Forsyth to Viola Godfrey, lot 10, Clackamas Heights; $330.

W H Franklin to A Francis, e ¼ of ne ¼ of se ¼ of sec 31, 5-1 e; $300.

J Bergman to N F Tomlison, undvd ½ of s ½ of n ½ of Wadsworth cl; $5000.

C A Locey to J R Pitts, 10 a in E A Wilson cl; $500.

U. S. to Heirs of J B Williams, lots 1 and 2 and se ¼ of se ¼ of sec 10 and ne ¼ of ne ¼ of sec 15, 3-2 e; patent.

Martin Judy to G L Barnhaltz, 20 acres in Matlock cl; $1200.

Louis Callahan (by sheriff) to Peter Anderson, lots 2 3 and 4 of sec 18, 5-3 e: $965.

U S to Mary Paschall, nw ¼ of sec 2, 3-5 e; patent.

A L Shell to John Griffith, lot 5 of blk 36, O I & S Co's add, Oswego; $200.

John Rose to Kate Rose, 9.64 a in sw 1-4 of se 1-4 sec 14, 3-1 w; $1.

J G Mumpower to J W Berriman, 3-10 acre in Horace Baker cl; $230.

U S to A Rudolph, ne 1-4 of sec 24, 4-4 e; patent.

Mary J Dicken to J Hughes, w ½ of se ¼ and se 1-4 of se 1-4 of sec 14 and n ½ of ne 1-4 of nw 1-4 of sec 23, 3-2 e, and a road way; $5.

J Hughes to M and M Wilson, n ½ of ne 1-4 and n ½ of s ½ of ne 1-4 of sec 23 in 3-2 e, except roadway; $5.

J H Kellogg to Mary A Maddock, lot 4 of blk 60, O C; $402.

Geo Marr et al to Cordelia Johnson, lot 4 of blk 42, Co add O C; $1500.

E Eksnstam to Peter Sandberg, s ½ of ne ¼ and lots 1 and 2, 2-7 e; $25.

Mary E Stevens to A J Eastman, 10 a in Champion Pendleton cl; $750.

Will Land Co to J K Groom, tract 74 and w ½ of 63, Pruneland; $1200.

Gladstone Real Estate Assn to J K Groom, lots 1 and 2 of blk 28, Gladstone; $300.

C Arnold to J H Bottemiller, 2 a in Geo Crow cl; $800.

F M Taylor to S A Gault, 26.82 a in Latourette cl; $1600.

S A Gault to E M Ward, 5 a in Latourette cl; $300.

U S to O S Mathews, s ½ of sw qr sec 28, 3-4 e; patent.

E M Atkinson to Phillip Weismandle, lot 5 of blk 10; $125.

H A & A Lee to C M Dick, 5 a in P Lee cl; $100.

C A Locey to Caleb Perry, 20 a in E A Wilson cl; $800.

John Perry to J R Pitts, same; $900.

T L Charman trustee to J P Shaw, 7.45 a in McKinley cl; $1400.

J P Shaw to John Vinney, 7 a adjoining Falls View; $4000.

F C Parray to J M Austen, 30 a in se qr of sec 12, 5-1 e; $600.

Karl's lover Root Tea purifies the blood and gives a clear and beautiful complexion

The Best Cough Cure

is Shiloh's Cure. A neglected cough is dangerous. Stop it at once with Shiloh's Cure. For sale by G. Harding.

CURED AT 73 YEARS.

Dr. Miles' New Heart Cure Victorious.

No other medicine can show such a record. Here is a veritable patriarch, 73 years of age, with strong prejudice to overcome, who had *Heart Disease 15 years.* He took the New Heart Cure and is now sound and well.

SAMUEL O. STONE.

Grass Lake, Mich., Dec. 28, 1894.

I have been troubled with heart disease 15 years or more. Most of the time I was so bad it was not safe for me to go out alone, as dizzy spells would cause falling. I had severe palpitation, shortness of breath and sudden pains that rendered me helpless. All physicians did for me was to advise keeping quiet. In August last I commenced taking

Dr. Miles' New Heart Cure,

and before I had finished the first bottle I found the medicine was a God-send. I have now used four bottles in all and am feeling entirely well I am 73 years of age and have held a grudge against patent medicines all my life, but I will not allow this to prevent giving my testimony to the great cure your valuable remedy has wrought in me. I do this to show my appreciation of Dr. Miles' New Heart Cure. SAMUEL O. STONE.

Dr. Miles Heart Cure is sold on a positive guarantee that the first bottle will benefit. All druggists sell it at $1, 6 bottles for $5, or it will be sent, prepaid, on receipt of price by the Dr. Miles Medical Co., Elkhart, Ind.

Dr. Miles' Heart Cure Restores ...Health.

CASTORIA

for Infants and Children.

THIRTY years' observation of Castoria with the patronage of millions of persons, permit us to speak of it without guessing. It is unquestionably the best remedy for Infants and Children the world has ever known. It is harmless. Children like it. It gives them health. It will save their lives. In it Mothers have something which is absolutely safe and practically perfect as a child's medicine.

Castoria destroys Worms.
Castoria allays Feverishness.
Castoria prevents vomiting Sour Curd.
Castoria cures Diarrhœa and Wind Colic.
Castoria relieves Teething Troubles.
Castoria cures Constipation and Flatulency.
Castoria neutralizes the effects of carbonic acid gas or poisonous air.
Castoria does not contain morphine, opium, or other narcotic property.
Castoria assimilates the food, regulates the stomach and bowels, giving healthy and natural sleep.
Castoria is put up in one-size bottles only. It is not sold in bulk.
Don't allow any one to sell you anything else on the plea or promise that it is "just as good" and "will answer every purpose."
See that you get C-A-S-T-O-R-I-A.

The fac-simile signature of Chas. H. Fletcher is on every wrapper.

Children Cry for Pitcher's Castoria.

No More Dust,
No More Sprinkling,
No More Scrubbing,
When You Have

DUSTINE

...ON THE FLOOR...
It's Odorless,
It's Cheaper Than Paint,
It's Non-Inflammable

It is a vanish-like substance, yet never hardens, and when applied to floors of any kind, enables you to sweep without raising the dust, hence you are not compelled to wait till after office hours to renovate your premises.

It is an odorous compound which penetrated the wood and for months keeps up a constant exudation, sufficient to catch and **hold the dust** yet not enough to be noticeable. Extravagant as this may seem, it can be easily verified.

By its use you prevent the percolation of dust particles throughout shelves, cases and goods, which is so annoying to every merchant, summer or winter. It will doubtless, also, ward off certain diseases by preventing the bacteria from rising and being inhaled.

When you use DUSTINE you do not need to scrub your floors. This saving of soaps and lye counterbalances the cost of DUSTINE. No sprinkling is required before sweeping.

It means death to fleas and all such vermin, hence is every housekeeper's friend.

It is not composed of benzoine or any other explosive or inflammable substance, hence will not affect your insurance.

PORTLAND TESTIMONIALS:

We take pleasure in saying that we had spread on our first and second floors the preparation manufactured by Mr. Wm Bagley for the purpose of keeping the dust down. Mr. Bagley claimed that the preparation would keep the dust off our goods and we would have no further occasion to sprinkle our floors. We are pleased to say the claim is made good. We have now had it on our floors three months and have not been annoyed with the least dust in our establishment. Our floors need no sprinkling. No dust on our boxes of goods. We hardly need any duster now and we consider the preparation valuable to every mercantile business. We have it on our linoleum and it acts the same as on our floors. We certainly commend the preparation to every storekeeper. PRAGER BROS. CO.,

We have been using "Dustine" on the floors of our crockery store since March, 1894, and the results are so satisfactory that we continue using it and will do so in the future. All you claim for it has been performed Two decided advantages result, namely, that no dust rises when the floors are swept, and that scrubbing is unnecessary to keep the floor clean. We cordially recommend its use on any floor where dust is liable to settle. OLDS & SUMMERS.

We have your "Dustine" on our floor now for some time and can truly say that we become more pleased with it every day. We have no need of covers for our goods and have not used them since the "Dustine" was applied. To anyone wishing to keep their stock free from dust and also to avoid the generally hard labor of sweeping, we cheerfully recommend "Dustine." CHICAGO CLOTHING CO.

We have had your "Dustine" on our floor about eight months and it is everything you claim for it. We have not used any water on the floor during that time, and it prevents the dust from rising or sticking to the floor. We would not be without it for any reasonable consideration. W. M. OWEN & CO.

L. B CHIPMAN, General State Agt., Portland.
206½ STARK STREET.

Charman & Co., City Drug Store. Agents for Clackamas County.

WAR! WAR!!

—AT THE—

GAMBRINUS COLD STORAGE!

The only place in the city which can supply you with anything you want in the liquor line and **saves you money** on every article you buy—**WINE, BEER AND LIQUORS**—because I sell to you at Portland prices and save you your electric car fare and expenses while in Portland.

It will save ten years on your life's lease by trading at home with a reliable firm and not being held up by highwaymen on the electric car.

What you buy at the Gambrinus Cold Storage is guaranteed to be just what you buy it for or money refunded.

Largest Stock of Liquors and the only complete stock of **Wines** at the LOWEST PRICES. **WHY GO TO A DRUGSTORE** and pay $4.00 per gallon as a pastime when you can buy better wine at the following prices:

SWEET WINES:

California Port Wine, per gallon	$1 50
" Sherry " "	1 50
" Angelica " "	1 50
" Sweet Muscatel " "	1 50
" Tokay Wine " "	1 50
" Maderia " "	1 00
" Malaga " "	1 00
" Reisling & Hock " "	75
" Claret " "	75
Bottled Beer (quarts) per dozen	1 50
Porter, Domestic "	1 50
Guiness' Extra Stout (pints) per dozen	2 75
Swan Whiskey, per gallon	3 75
Phoenix Bourbon "	4 00
California Grape Brandy, per gallon	3 50
California Blackberry Brandy, per gallon	3 00

For keg beer, leave order. The finest family rooms. This place is conducted first-class. PHONE 39.

N. F. ZIMMERMAN, SIXTH AND MAIN STREETS.