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Commercial, Real Estate and Probate Law  
Specialties  
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Price 50c a year

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Price \$1.50 a year  
All Three for \$2.00.

## EXPENSE OF COUNTIES

### POOR SHOWING OF CLACKAMAS COUNTY.

Banner County in Regard to Expenses for 1901—\$1,050,000 Paid Out in State.

SALEM, Feb. 28.—The total expenditures of the several counties of the state for the year 1901, exclusive of roadbuilding, was \$1,049,580.84. This is shown by a statement issued by Secretary of State Dunbar. The figures are taken from the reports of the several county clerks filed with the secretary of state as required by the act of the last legislature. The average expenses of the counties for 1901 and the four succeeding years will be taken as the basis for the apportionment of state taxes after the period named has expired.

Secretary of State Dunbar has prepared tables showing the population of each county according to the last census, the assessed valuation of property, the total area, and the percentages of state taxes that would be paid on the basis of last year's expenditures. As this matter is the chief purpose of the new law, the effect it will have upon the apportionment of state taxes is of greatest interest.

Under the present law, Multnomah county is paying 31.23 per cent of the state taxes. Upon the basis of expenditures for 1901, that county would pay but 24.18 per cent. Clackamas county, under the present system, pays 3.35 per cent of the state taxes, but her expenditures last year, if continued for four years, at the same comparative rate, would require that county to pay 6.62 per cent of the state taxes. On the other hand, Linn and Marion counties, which have kept their expenses down, are in a fair way to experience a reduction in their state tax burden.

In the following table is shown the rank the various counties take in the matter of population, assessed valuation and expenditures. Thus, for example, it will be seen that Marion county is second in both population and valuation, but drops down to fourth place on the amount of expenditures. Clackamas county, on the other hand, is third in population, seventh in valuation, but rises to second place when it comes to spending the money. Umatilla county ranks third on county expenses, but is sixth in population and fifth in valuation. Multnomah and Curry counties are the only ones maintaining the same rank in all particulars. Douglas and Benton counties are quite uniform. Douglas is ninth in population, eighth in valuation and eighth in expenditures. Benton keeps the same proportion. Linn county makes a good statistical showing. It is fifth in population, third in valuation, and drops down to 10th in expenditures. The counties rank as follows:

County	Rank in Pop.	Rank in Val.	Rank in Ex.
Multnomah	1	1	1
Marion	2	2	4
Clackamas	3	7	2
Lane	4	4	5
Linn	5	4	10
Umatilla	6	5	3
Union	7	14	9
Baker	8	12	7
Douglas	9	8	8
Washington	10	13	15
Jackson	11	9	13
Yamhill	12	6	12
Wasco	13	10	11
Clatsop	14	15	6
Coos	15	16	19
Polk	16	11	18
Josephine	17	29	23
Benton	18	17	17
Columbia	19	23	50
Grant	20	21	14
Wallowa	21	28	32
Tillamook	22	27	26
Malheur	23	25	21
Morrow	24	26	27
Klamath	25	18	25
Crook	26	20	22
Lincoln	27	32	29
Sherman	28	24	31
Gilliam	29	30	28
Lake	30	22	24
Harney	31	19	16
Wheeler	32	31	30
Curry	33	33	33

In the expense per capita of the different counties, Washington is in the lead, if the lowest per capita entitles a county to first place. That county spent a fraction over \$1.60 for each inhabitant. Marion county spent a fraction less than \$1.61 per capita. The total county expenditures in all the counties in the state amounts to \$2.54 per capita of the total population. It will be noticed by the table that the thinly settled counties have the highest per capita expense.

The following table shows the per capita expense of each county and the population of each according to the last census (1900), made by the federal government:

County	Per Capita Expense	Population 1900
Baker	\$2.40	15,597
Benton	3.13	6,706
Clackamas	3.54	19,658
Clatsop	2.97	12,765
Columbia	2.05	6,237
Coos	1.93	10,325
Crook	4.33	3,964
Curry	3.00	1,868
Douglas	2.55	14,505
Gilliam	4.06	3,201
Grant	3.86	5,948
Harney	8.22	2,598
Jackson	2.00	13,698
Josephine	2.23	7,517
Klamath	3.99	3,970
Lake	5.86	2,847
Lane	2.03	19,604
Lincoln	3.61	3,575
Linn	1.68	12,603
Malheur	4.52	4,203
Marion	1.61	27,713
Morrow	3.39	4,151
Multnomah	2.46	103,167
Polk	2.03	9,923
Sherman	3.61	3,477
Tillamook	3.24	4,471
Umatilla	2.58	18,049
Union	2.29	16,070
Wallowa	2.20	5,538
Wasco	2.14	13,199
Washington	1.60	14,467
Wheeler	7.81	2,443

Yamhill	2.04	13,420
Expense of capital, for all counties	2.54	

Total 413,396  
The assessed valuation and the expense for the year 1901 (except for roads and highways) in the several counties of the state, is as follows:

County	Valuation	Expense
Baker	\$3,523,340 00	\$ 37,441 23
Benton	2,388,208 00	20,992 58
Clackamas	4,477,483 00	69,535 55
Clatsop	2,928,067 00	37,993 23
Columbia	1,517,845 00	12,807 19
Coos	2,766,535 00	20,018 40
Crook	1,790,385 00	17,178 45
Curry	516,072 00	5,676 44
Douglas	4,206,147 16	37,172 50
Gilliam	1,099,745 00	13,090 12
Grant	1,701,902 50	23,965 02
Harney	2,199,015 00	21,268 22
Jackson	4,139,719 66	27,365 57
Josephine	1,289,030 00	16,729 84
Klamath	2,299,169 00	15,237 41
Lake	1,583,384 00	16,685 49
Lane	5,709,853 00	39,921 98
Lincoln	729,927 00	12,913 63
Linn	6,773,040 00	31,264 45
Malheur	1,456,860 00	19,000 94
Marion	8,314,636 00	44,73 49
Morrow	1,452,014 00	14,102 86
Multnomah	45,195,692 00	253,822 50
Polk	3,769,943 00	20,137 67
Sherman	1,506,504 00	12,564 63
Tillamook	1,440,185 00	14,636 30
Umatilla	5,685,921 64	46,652 29
Union	3,375,249 00	36,740 01
Wallowa	1,386,120 00	12,185 46
Wasco	4,077,405 00	28,288 13
Washington	3,468,986 00	23,212 63
Wheeler	957,521 00	19,087 01
Yamhill	4,731,534 00	27,390 83

Total \$141,398,913 96 \$1,049,588 13

The care of the poor, the salary of the county physician, poor farm, provisions or transportation furnished, hospital charges, burials, etc., in each county, is shown in the following statement:

Baker	\$4548 10
Benton	1622 91
Clackamas	5526 54
Clatsop	3652 78
Columbia	1401 12
Coos	3822 77
Crook	1003 33
Curry	42 00
Douglas	7,117 43
Gilliam	952 00
Grant	3127 36
Harney	1545 52
Jackson	4843 20
Josephine	3623 13
Klamath	1842 70
Lake	1396 53
Lane	2599 43
Lincoln	310 74
Linn	2545 75
Malheur	1738 26
Marion	4503 75
Morrow	1510 78
Multnomah	20,351 55
Polk	1155 24
Sherman	844 55
Tillamook	804 97
Umatilla	5270 29
Union	3700 18
Wallowa	1193 30
Wasco	3905 06
Washington	2743 96
Wheeler	249 91
Yamhill	3992 56

Total \$108,638 23

Following is the table of expense of the offices of assessor and commissioners and county court for the state:

County	Com Court	Assessor
Baker	\$1500 10	\$ 2400 00
Benton	1166 10	744 15
Clackamas	3308 50	6375 12
Clatsop	1473 40	1796 50
Columbia	1066 45	1615 50
Coos	1413 27	1384 00
Crook	986 80	600 00
Curry	555 40	450 00
Douglas	1241 90	2898 95
Gilliam	614 92	839 00
Grant	1481 50	1048 00
Harney	1881 84	1305 00
Jackson	1453 00	2037 50
Josephine	724 00	1117 00
Klamath	981 35	820 00
Lake	1921 34	816 40
Lane	1777 30	3109 40
Lincoln	2025 75	799 50
Linn	1962 00	2427 80
Malheur	1558 88	732 00
Marion	1435 40	3999 96
Morrow	1094 20	892 00
Multnomah	9131 35	11,981 80
Polk	1939 25	2147 55
Sherman	395 50	1032 65
Tillamook	1058 50	1400 00
Umatilla	2129 50	4127 50
Union	1670 40	3806 00
Wallowa	627 60	790 00
Wasco	1528 95	2275 15
Washington	1079 00	1731 00
Wheeler	583 60	476 00
Yamhill	2973 95	1955 25

Total \$54,582 12 \$69,509 18

While the expense of the assessor's office of Clackamas county is \$6375.12 and ranks second, there is also an expense of \$1543.00 for assessment, collector, extra clerk, copying, etc. in which it ranks third in the state. Clackamas county ranks second in superintendent's office with an expense of \$1390.18; third in coroner's office with an expense of \$494.85; second in treasurer's office with an expense of \$1282.80; fourth in recorder's office with an expense of \$2488.70; eighth in justice court with an expense of \$1295.68; eleventh in circuit court with an expense of \$2197.50; second in indigent soldiers with an expense of \$608.75; eighth in current expenses of \$1631.80; eighth in court house expense of \$1625.00; 16th in jail expenses of \$285.51; third in reform school expenses.

(Continued on page 4)

### A Printer Greatly Surprised.

"I never was so much surprised in my life, as I was with the results of using Chamberlain's Pain Balm," says Henry T. Crook, pressman of the Ashville, (N. C.) Gazette. "I contracted a severe case of rheumatism early last winter by getting my feet wet. I tried several things for it without benefit. One day while looking over the Gazette, I noticed that Pain Balm was positively guaranteed to cure rheumatism, so bought a bottle of it and before using two-thirds of it my rheumatism had taken its flight and I have not had a rheumatic pain since." Sold by G. A. Harding.

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WALL PAPER



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