## SCHEDULES OF TIME

O. C. T. CO. S STEAMERS. IN EFFECT MARCH 14, 1892. Bisamers ALTONA & RAMONA

HAMONA. 1.EAVE PORTLAND. 1.500 A. D. 12.00 B. 12.00 D. 15.500 D. D. 16.00 D. M. s way landings. sattively so freight taken on these trips.

GREGOR CITY, NEWBERG, MISSION LANDING BOUTE.

6:00 A.M RENDAY 10:00 A. M. 6:00 A. M Except on Londay Freight carried on all trips

SOUTHERN PACIFIC RAILWAY.

MORTH BOUND Albany Local (way stations) California Express (through) Roseburg Local (way stations) Roseburg Local (way stations) Albany Local (way stations) California Express (through)

Mails close going North, 9 00 A. M., 200 P. M. Mails close going South, 9 00 A. M., 7 25 P. M. KIDE ROUTES

Oregin City to Ely.Carus, Mulino, Molalia and Willioti. Leaves at 10:50 a.m. Mondays, Wed used say and Fridays and returns at 10:00 a.m. on following days Oregon City to Ely, Mink, Clark, Meadow Brook Union, Mills, and Mulino, leaves, at 18,90 a.m. Tuesday, Thursday, and Saturday, and returns on following days at 2.50 p.m.

FRIDAY, JULY 8, 1892.

DEATH OF A PIONEER FREEMANDS.-Christopher Taylor, who died at Day-Joel Palmer. In the Cayuse war he was tached and which we submit herewith. employed in the commissary departfor Pettygrove, who owned the only where he opened a general merchandise classes of cases as shown in exhibits A, B store. December 31, 1850, he married and C respectively, hereto annexed. Miss Sarah A. Williams. They had but cases which are clearly double assessments time has certainly come when the county ceived at the hands of Governor Moody ganised in Oregon City.

THE ROAD AND BRIDGE ACCOUNT .bridge and \$375 for attorney's fees in the have been classed with and made a part of the sheriff's office today. It is one of the suit with the Pacific Bridge company the credit. leaves a total of what may be termed We have next credited the sheriff with bridge expenses.

last Tuesday when he felt a queer sensaappeared to be a big, greenish worm alive and healthy. It was too dangerous a toy to preserve alive for mere field now has the corpse on exhibition.

district will soon be opened to the public. They are townships 5 and 6, range 8 west, township 6 range 7 west and township 5 range 10 west. These lie in Tillamook county, township 5 range 10 otherwise indicated. bordering the coast. It is mostly timber land though there are many squatters roll for which we have given the sheriff in that country now. Applications will credit (see Exhibit E) amounts to the sum be received at 9 a. m. July 19.

calling at this office proving property and paying charges.

Central addition to Oregon City in lots

with W. Carey Johnson.

Many Irregularities are Found in the Sheriff's Office.

RECOMMENDATIONS OF EXPERTS.

An Entirely New Delinquent Tax Roll Had to be Made-The Balance Sheet.

hard work completed their report last week but it was not filed till the neeting We think business methods would of the county commissioners this week. contain a lot of detail that neither time nor space will permit to publish in full, It would be nearly as big a job as publishing the delinquent tax roll. The results are here given:

To the Honorable County Court of Clacks. mas county, Oregon.

Gentlemen-The undersigned, employed by you to examine and report as to the condition of business in the sheriff's office of Clackamas county with reference to the collection of taxes for the year 1801, beg leave to submit the following report:

In the first place we have assumed in our investigation that the footing of the tax roll as delivered to the sheriff with warrant of collection, and accepted by him, to-wit, \$96,947.43 was correct, and have based all our calculations on that assumption, and in the first place have charged the sheriff with that amount. There is to be added to that as debits the sheriff's assessments, amounting to \$1,274.69. We have also debited him in addition to the above an account of double collection of taxes in some instances, the excessive collection in others, the collection of taxes not apparently listed anywhere and other minor items the further sum of \$101.25. For further particulars regarding these reference is had to "Exhibit D" hereto attached ton, Oregon, last week took a prominent where names of parties, number of repart in the early history of this state, ceipt stube and line and page of tax roll He was born in Germantown, O., in will be found. For further items of debit 1847 crossed the plains with General reference is had to balance sheet hereto at

As a balance for these debits we have first ment. He afterwards became a clerk given the sheriff credit for the amount of county treasurer and for which he atore at that time in the settlement of holds the treasurer's receipts aggregating the general honesty of everybody connected Portland. During the gold excitement \$74,200.20; next with claims of double of 1849 he went to California, but re- assessments and errors in assessments, etc., turned to Portland in the following year in the further sum of \$1,295.97. This latand settled at Davton, Yamhill county, her credit has been made up from three

one child, Ella E., now Mrs. G. E. and should, we think, he allowed as such business should be done according to business should be done according to business Detmering Colonel Taylor bore an im- without further question. Exhibit B is a ness methods and the books of the sheriff portant part in the organization of the collection of those cases wherein the part office should be as carefully kept and bal Oregon state militia. On August 26, ties claimed that the assessor's statement anced as those of a bank or other private 1862, he was commissioned assistant ad- differed from tax roll and diminution of enterprise involving the same amount of jutant-general on the staff of Major-Gen- tax was allowed by sheriff. As to whether money. We think if the books were so eral Palmer by Governor Addison C, a proper reduction was made in each case kept it would be impossible for ten persons Gibbs, and on May 24, 1883, he re- could best be determined by the court, and they have been left without judgment. Ex-hibit C is a collection of all doubtful claims office as shown in our exhibit D hereinbefore the commission of major-general. He of double assessments and various other referred to. And the suggestion that nat was the first "made" Mason on the claims allowed by the sheriff but too dis-Pacific coast when the lodge was or similar for classification. Many of the some blunder, may be out for taxes marked claims, perhaps most, allowed as double on the book as delinquent, rather than that assessments and of the other claims are so many double payments were actually doubtless worthy and must be allowed on made-would then be avoided. The road and bridge account for Clacks further investigation; but the descriptions We cannot close this report without conmas county for the year ending June 30. on the assessment roll in many cases demning the practice so prevalent among PURE 1892 shows the total expenditures to claimed as double assessments are so differhave been \$16,041.17 of which the sum ent and in others so indefinite that we lift to keep their names off the delinquent of \$662 was private contributions. De- could not determine the matter without in- roll and thus carry them along after they ducting the further sums of \$3125 which trinsic evidence, and so have segregated are delinquent in fact and in law, in many the county had to pay the Pacific Bridge them and returned them to the court for cases even to the present time. It is wrong the county had to pay the Pacific Bridge company for extras on the suspension In making up our balance sheet these the principal reasons for the confusion in

ordinary expenses for public roads in the delinquent tax roll in full and have treated alike. When the day taxes become this county for the past year \$11,989.17. charged him with collections made since due arrives all names of persons who have DRUGS, This is the net sum after deducting pri- the delinquent roll was made up. We vate contributions and the extraordinary think the proper way would have been to and be made to bear their proportion of credit him with the delinquent roll in full the costs of delinquent collection. The and close the books at the time taxes be-A LIVE CENTIFEDE.—Grocer David came delinquent, carrying all uppaid taxes Cautield was handling a bunch of into that roll; and when he received warbananas in his store on Seventh street rant to proceed against the delinquents more than the tax itself in costs, cannot but to have charged him with the delinquent tion on his hand and found what at first roll as with the tax roll in the first instance. Under the circumstances we thought it simpler to credit him with the the ones especially to be biamed, even more about three inches long resting there, definquent roll and debit him with those than the sheriff.

The creature was removed and distance only which had been collected on In submitting covered to be a centipede, a big fellow, that roll and balance the books up to the close of our investigation.

In order to make up a true list of delinamusement and when put in a bottle of quent tax payers, since we found so many ward any one but have tried to do our duty alcohol it gave up its life. So Mr. Can- names on the delinquent tax roll that were shown by the stubs to have paid their taxes and so many others who had not NEW TOWNSHIP TO BE OPENED,-Four paid their taxes who were omitted from the townships of government land in this roll altogether, it became necessary to discredit the sheriff's delinquent list and make out an entirely new delinquent tax roll at the expense of much time and labor. In our reference to the delinquent roll in this report the roll made by us is meant unless

The total footings of the delinquent tax of \$20,314.28. Uniting the three items of all that clearly appear to be duplicates. credit, to-wit, the moneys accounted for Exhibit B is a list of twelve cases in Found .- A leather purse between Ed. to the county, the double assessments and which the sheriff excused the property Jones's and the Spangler place on the the delinquent tax roll, and charging the owner, in part at least, on account of Molalla road. Owner can have same by sheriff with taxes collected on the delin- the alleged discrepancy between the quent roll we find an apparent balance due tax roll and the assessor's statement the county of \$3,084.04 and yet unaccounted for up to and including collection stub Holman & Warner's. All work guar-anteed. Repair all your old lounges for little money and they will be good as annexed, and to blotter where these items doubtful claims aggregating \$764.25.

whatever in the conduct of the office to perts. and blocks to suit purchaser. Property indicate dishonesty or an intention on the cheap, terms easy. See L. R. Janney, part of the sheriff to defrand the county tf but on the contrary everything indicates Don't be foolish and pay big prices for your goods when Hamilton & Washburn of Park Place have one of the best assortment of dry goods, fancy goods and millinery goods in Clackamas county.

honest purpose and intention. We do find, however, a most slovenly and represented in the office which cannot be too heartly condemned in the conduct of public affairs.

Exhibit E is a statement of the page

We find the fax roll so badly mutilated by footings of the delinquent tax roll as made out anew by the experts. ter written in concerning double assessments etc. that on many pages it is almost impossible to tell what the original roll was. We would suggest that columns for remarks, extensions and all necessar; mitries be added to the tax roll so that the Showing business of Sheriff's Office as reroll itself need not be mutilated by new entries or erasures of any kind. We also found many receipt stubs so badly mutilated that the names and amounts could not be certainly determined without reference to H. C. Stevens and C. H. Dye, the ex- the tax roll. On the following stubs no tax perts who have been examining the was marked collected: 46, 277, 307, 196, 368, sheriff's accounts, after twenty days of 604, 877, 1807, 3419 and 4077. The stubs are marked "error" and otherwise mutilated, but the receipts themselves are missing. gest that the receipts ought to be preserved The report in full except the exhibits and turned over with the stude, since that is accompanying it appears below, together the only way the county can know that with the balance sheet. The exhibits the receipts are not for taxes paid in fact

but returned as delinquent. We also find a very loose method of allowing double assessments many times on the simple statement of the parties and Apparent amount due County when the descriptions on the tax roll would indicate the lands were miles spart. The descriptions may be incorrect on the tax roll, but certainly taxes ought not to be remitted except on clear and competent evidence that the property is identical, and if it is found in any case that the land belongs to other parties it should be entered at once to those parties on the sheriff's assessment. Det, taxes collected since June 25 In some instances when double assessments have been claimed notation "see affidavit" or some such remark, is found on the tax roll or stub; but these affidavits do not seem to have been preserved as they should have been and returned as vouchers that the claim was allowed and properly so as

indicated on roll or stub. We feel that the manner of keeping the counts in the office are wholly inadequate to the needs of the office, considering the amount of money handled and its importance to the public. The business ought to be so conducted that in a very short sine the whole business could be checked up and bala-red so that the amount of taxes collected could be determined from the books. and the money in the safe ought to corres pond therewith. Under the present system the fees and taxes are all dumped in together, and no account taken of the taxes except the menorandum on the stubs, and no method of checking up the stubs and comparing same with cash on hand, nor any apparent method of balancing accounts for the purpose of noting the progress of the asiness or detecting errors and mistakes, with the office to bring things out all right and censidering that if the contents of the safe were turned over at the end of the month to the county the duty and respons bility of the office were fully accomplished.

This method of doing business might do Exhibit A is made up of that class of in the early days of the county, but the to pay their taxes twice in one year as would

fundamental principles in the conduct of public business that all men should be not paid should go on the celinquent roll practice of letting some go for weeks without costs while others, on the plea of some fictitious service of notice, are made to pay meet the disapproval of every fair minded person. The ones who compel the sheriff by their influence to grant such favors are

In submitting this report we will say that we have tried to be fair to all parties and faithful to the public interest. We have had no personal feeling in the matter to as we saw it. Hoping that our work may not be without value in the future conduc-

of public business we are, Respectfully yours, H. C. STEVENS, C. H. DYE.

Dated June 28, 1892.

THE EXHIBITS.

Exhibit A is a list of fifty cases of double assessments amounting to \$329.74 These in the estimation of the experts should be allowed as such, and they are given to parties at the time of the assessment. The total of this exhibit is

Exhibit C is made up of eighty-four are more fully drawn out.

Their validity could not be determined.

We wish to say that we find nothing from the data in the hands of the ex-Their validity could not be determined

Exhibit D contains instances of double collections of taxes amounting to \$26.75; excessive collection of taxes \$74.50;

Exhibit F contains the foetings delinquent taxes paid since the books were made up

BALANCE SHEET, gards-Tax Roll and Tax Collections for the year 1801 up to and including June 25,

W. W. H. SAMSON, DR. Am't Tax Roll 1891 as per warrant of col-±\$ 90,947.43 Am't sheriff's assessment roll 1,274.69 Collections Exhibit D. 101.25

Delinquent Tax Costs collected Delinquest Taxes collected since delinqunet roll was made up. \$100,460.49 W. W. H. Samson, Ca.

. . \$ 74,860,20 Cash to Treasurer to date .... Double assessments as per schednie A B and C. Footings of Delinquent Tax Roll 20,314.28 5,984,04

\$100,460.40 SUPPLEMENTARY BALANCE SHEET. Taking collection of 1891 taxes from June 25, 1892, to July 6, 1892, closing on tax re-

ceipt No. 4230. W. W. H. SAMSON, DR. Balance due county June 25. сюнан 121.70

W. W. H. BAMSON, Ca. Am't p'd Treas. since June 25 .... still due county ..... \$4,743.36

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