

OREGON CITY ENTERPRISE.

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A nice new dress from the
Many Beautiful Patterns
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In Spring Dress Goods
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have one of the finest selections of spring goods and novelties ever brought to Oregon City. Call and see them at the
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— GO TO —
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THE EXPERTS' REPORT.

A Complete Showing as to the Condition and Management of the Sheriff's and Treasurer's Offices.

To the Honorable County Court of Clackamas county, Oregon.—Gentlemen:
In pursuance of our contract with you, dated March 8, 1897, to expert the books, accounts, etc., of the sheriff and treasurer of Clackamas county, we beg to submit the following which pertains to the sheriff's office only:
According to your instructions we began our examination with the collection of the 1893 taxes, March 6, 1894, this year's tax being the first, which included special tax on account of school districts. We deem it useless to enter into detail in this report as to the exact manner in which the work was done, as you have watched the same, and we have consulted often in regard to various points in question. We shall give you, as briefly as possible, the results of our examination, and note first, that we found the following tax to appear unpaid on the 1893 tax-roll, and that the same was not carried to the 1893 delinquent roll, and was therefore not advertised and sold:

PAGE	LINE	WHOSE TAX	AMT
51	17	J. W. Draper	\$14.08
51	17	Ella L. Ferris, R. Osburn	4.20
111	14	E. Craig, sheriff's ass't	5.25
110	16	Ida Bruce	1.40
117	3	Mike Jordan	3.36
119	2	Sarah C. Lawrence	12.80
120	11	D. Miller	10.80
127	16	Daniel D. Miller	4.20
129	4	David Van Hanten	5.25
130	10	Emma C. Wells	2.05
133	6	T. K. McCalland	1.40
177	15	Ira G. Ransom	3.52
109	11	D. C. Latourrette	23.85
39	6	W. B. Paulman	7.98

Total.....\$106.92

In explanation of the above it should be said that W. B. Paulman's tax appears paid on the delinquent roll, but that it is by an error in placing opposite his name the number of a receipt, 5118, issued to Albert Pasold, whose tax is on line 4 of same page. By this error Mr. Pasold's property was wrongly sold and Mr. Paulman's property, on which the tax was not paid, was not advertised. There should be on file with the county clerk each affidavit, swearing off taxes, but we were unable to find any of these for 1893 tax and had to rely entirely on the list made and copied by the sheriff in the delinquent roll. We find no evidence anywhere that any of the above tax was sworn off or that it was a double assessment. It appears to have been simply omitted by Sheriff Ganong in making up the 1893 delinquent roll. We have checked Mr. Ganong's work beginning with March 6, 1894, and find he turned over to the treasurer all monies collected by him. Several errors were made during his administration in crediting amounts to wrong school districts but these will be noted in another place and all errors of this kind there shown. On completing our work on the 1894 original and delinquent rolls, representing taxes collected by Mr. Maddock, we find the following taxes to appear unpaid on the original and delinquent rolls and to have been omitted in making up the advertised list, and were therefore not advertised and sold. Neither is there any evidence of these amounts having been paid since. Among the affidavits on file, there are none showing any of this property to have double assessments or errors.

PAGE	LINE	WHOSE TAX	AMT
2	6	Ash & Ackerman	\$150.00
2	7	Samuel and Agatha Atkinson	13.25
10	3	George L. Casseday	14.40
12	2	C. Comstock	6.60
13	16	Eugene Cummings	7.30
15	17	Elva J. Dix	5.4
123	29	R. G. and Sarah Ann Hyatt	14.40
27	21	Major S. Nora Hungate	20.96
32	14	James D. Lee	5.10
35	25	Carrie K. May	5.00
36	17	Heirs of Ira Moody	16.80
36	23	Elizabeth E. Moody	4.10
37	20	J. D. & C. M. Myers	22.80
46	28	Charles Osburn	18.00
46	23	Pascell Paquette	3.60
47	26	Purella Parker	1.92
50	3	Louis Rothacher	8.40
56	6	Estate of Alfred Rowlee	7.20
65	14	Unknown	22.60
67	11	Charles Welch	9.30
67	15	Emma C. Wells	2.14

Total.....\$343.41

We find the following amounts omitted by Mr. Maddock from the delinquent roll for 1895, and consequently not advertised and sold. No affidavits are among those on file showing any of the property to have double assessments or errors.

PAGE	LINE	WHOSE TAX	AMT
19	28	Ada C. Baines	\$ 5.70
43	17	Mrs. N. M. Billings	46.31
57	17	R. N. Bradley	10.80
100	10	John W. Emma M. Cochran	73.81
134	24	John and Gerlie Daynes	4.28
285	24	S. Huelat, trustee	12.35
361	14	J. D. Lee	5.07
364	3	G. P. Lent	5.86
364	5	"	10.83
364	6	"	10.45
444	10	W. H. and H. P. McGuire	73.03
460	6	H. P. McNary, trustee, H. W. Cottle	3.72
460	13	H. P. McNary, trustee, H. W. Cottle	1.09
461	2	H. P. McNary, trustee, H. W. Cottle	2.79
518	24	H. W. Scott	3.10
95	25	I. L. Bower	7.21
392	9	Lucy Mallory	1.55
504	5	Michael Pendleton	1.17
504	20	Jacob Powell	24.70
610	3	A. W. and Charley Riggs	1.50
640	15	H. W. Scott, W. P. Keady	26.45
682	22	E. W. Swafford	4.34
691	4	H. Thelston	4.72
692	8	Addie L. Thompson	16.97

Total.....\$358.28

The property belonging to both Mrs. Billings and Mr. Bradley, although not carried to the delinquent roll was advertised. In as much as the first sale was declared illegal, all of the property belonging to persons named above should have been advertised the second time, and its omission from the delinquent roll by Mr. Maddock would naturally cause his successor in office to omit it. For this reason therefore we include these two in the above list.

We found further that Mr. Grace in making his list for advertising from the 1895 delinquent roll formerly made by Mr. Maddock, omitted the following property which at that time, and does now, appear unpaid on the roll, thus making an amount, in total, nearly equal to that omitted by Mr. Maddock thereby making tax to the amount of \$708.74 which has not been advertised and sold, and of course a valid sale cannot be made unless the property is properly advertised.

6	23	John Bayes	16.07
6	25	R. J. Beatie, trustee	4.91
6	29	Charles B. Bellinger	4.94
7	1	S. D. Bonnell	10.80
7	5	A. Bennett	1.32
8	5	Celia Blackwell	8.20
9	23	W. A. Broughton, Estate of	27.30
14	25	M. M. Coleman	2.47
14	27	Edward Collins	11.70
14	29	Luke Comer	11.70
21	7	C. C. Donohoe	13.87
22	21	Helen Doney	4.94
85	13	H. H. Johnson, Trustee	13.06
86	2	John Kanaga	7.41
86	15	E. B. Kelley	8.81
92	9	W. M. Miller	2.84
120	11	H. L. Pitcock	6.20
126	4	Frederick and Elizabeth Painter	1.70
178	8	Clara Prager	179.55
135	26	Charles J. Straight	9.88
147	2	J. B. and Henry L. Bannion	2.47
147	3	Thomas R. Beatie	1.88
147	8	Empire Mfg. Co.	3.23
147	18	G. A. Stanton Jr.	3.31
147	19	Henry Von Helms	2.47

Total.....\$350.45

We have included nothing in the above list except taxes on real property and see no reason why it may not now be advertised and sold for taxes. There are many cases where assessments of personal property only were made and the tax has not been collected, but we presume the sheriffs have, as stated in their returns of the delinquent rolls, made due search for the property and found none. One thing is very noticeable, however, namely, that a very small per cent. of purely personal property tax is ever collected. From the lists above we have the following summary:

Omissions from 1893 delinquent roll, by C. W. Ganong, not advertised, \$100.92
Omissions from 1894 advertised list by E. C. Maddock, \$343.41.
Omissions from 1895 delinquent roll by E. C. Maddock, not advertised, \$358.28.
Omissions from 1895 advertised list, second sale by G. W. Grace, \$350.46
Total amount of tax not advertised, \$1152.87.

We submit the following statement to show errors in various funds and school districts, made partly in entering on sheriff's cash register and partly in turning money over to the treasurer, and not subsequently corrected. We have not attempted to show under whose administration these errors were made, as there is no responsibility connected with the matter; suffice it to say, however, that part of the errors were made by each of Sheriffs Ganong, Maddock and Grace. We have made all proper entries in funds and districts to correct these errors in accordance with statement.

WE CHARGE.		DATE OF ERROR.		WE CREDIT.	
Sh. Dist. No. 1	1	March 7, 1894	\$ 1.40	Road Dist. No. 70, Jt.	\$ 1.40
"	"	May 10, 1894	27 63	"	27 63
"	"	Oct. 1, "	94	"	94
"	"	Nov. 15, "	36	"	36
"	"	Oct. 1, "	13	"	13
"	"	Apr. 4, 1895	3 63	"	3 63
"	"	May 4, "	3 33	"	3 33
"	"	"	10 48	"	10 48
"	"	"	4 00	"	4 00
"	"	June 10, "	9 72	"	9 72
"	"	Aug. 15, "	9 22	"	9 22
"	"	"	7 20	"	7 20
"	"	"	1 00	"	1 00
General fund	64	Sept. 24, 1895	3 14	"	3 14
Sh. Dist. No. 97	34	Mar. 31, 1896	75	"	75
"	"	Apr. 29, "	5	"	5
"	"	July 16, "	1 367	"	1 367
General fund	54	Feb. 1, 1897	5 28	"	5 28
Sh. Dist. No. 54	"	June 10, 1896	210 86	"	210 86
General fund	"	Sept. 24, 1896	13	"	13