To the Voters and Tax Payers of Coos County

is reply to the circular which is reply to the office of Sheriff, Mr. sponent for the office of Sheriff, Mr. accounts in the acreage tolumes.

Volumes 4 to 10, inclusive, town lots, containing 1633 pages, used with 35 tax accounts.

retis as follows: You will soon have a chance to tote for your choice of two candi-My opponent has held office for I am asking your votes for

first time. opponent has many friends sorking for him who have received hvors in the past, and who believe by will receive them in the future the is elected. I am making my own fight, and am appealing to the plain people who ask no favors.

The present incumbent says he pileres in economy on the part surce of more complaint with regard is expenses than any other in the County. I believe in economy and will enforce it, if elected. I shall be scareful of expenses with regard to the people's money as I am of my expenses in my private business shall not make the office a family

feel-trough.

If I am elected it will not be necmary for any other official to step and enforce the laws that I am eern to enforce. I will do my own

boss-cleaning.
The present Sheriff is scattering estements to the effect that he does set believe in unjust prosecution, but will if elected, do unto others as h would like to have them do unto im. If this means anything, it can mly mean that he sets himself above the law, and will be lenient with lawreakers because, if he were a lawbreaker, he would like to have whoser were sheriff be lenient to him. I to not set my own idea of what is right or wrong above the law, but vill enforce the law as I am sworn

"I believe one of the principal dutis of the Sheriff is to prevent lawbreaking, not simply to arrest law-

"If elected, I shall appoint Amerian-born citizens for Deputies. "Many misstatements are usde about me, in my absence, about the County. I defy any man to pubha and sign any statement reflectby on my standing as an honest, law-

abiding American citizen. (Signed) "O. O. Lund, Republican Candidate for Sheriff of Coos Coun-

To begin with, I will say that I was is hopes that Mr. Lund would refrain hm the mud slinging business during this campaign and thereby save m of the unpleasant duty of calling the people's attention to some of his ticlics, both private and political, beides "Paid Advertisements" are spensive and we don't believe in bying one's self into office. If the people want a man in office they will elect him without such strenuous effort as has characterized my opponat's campaign. Suppose that I have bid the Sheriff's office ten years. is that any thing against a man? The great majority of people think it m honor and I am sure that I do. If you have had a man in your emfor ten years are you going to tick him off the job simply because be has worked for you a long time? I my No! You will keep him just as long as he fills the position honestly and faithfully. It is the same with your county officials.

As to me having many friends who are working for my re-election that have received favors in the past, I will say that my friends and enemies have all received good tax time the abstract companies alhonest and courteous treatment at vill receive the same again if I am

been shown to any one. This talk that Mr. Lund and office is only one of his baits to atch votes. I assure you that the work will never be done a cent theaper than it has been in the past year but will keep on increasing from your in proportion. ing from year to year in propor-We have been going ahead very apidly for the past few years and i slacerely hope and believe we vil continue to do so in years to come. Just to show the increase h the volume of business in the total ar folls for the years of 1907 to 1911, both inclusive, being eight 1921, is \$2,055,565.03, which in the five years amounts to \$137. 1913,53 more than the total of the 18 years preceding. From October 18, 1911, to October 1st, 1912, we callected and paid to the County Trasurer the sum of \$521,579.17. 1914 is more than it was for the Pers of 1871 to 1890, inclusive-

-21 years. 144 73 funds to distribute the mo-In 1911, we her to while in the 21 years there tion to his regul the spring rush.

State of 42 different funds for the tion to his regul the spring rush.

Now these are

the first 36 years mentioned the sheriff or the county additional three was a total of 44 volumes containing the assessments, which the assessments, which the alphabetical system of assessments and the county and the same.

The legal business of the county and the same of assessments are all under the alphabetical system of assessments. am of assessment; and the entire int 30 years could easily be put hents, which are all made under that is termed the "lot and block them" of assessment. In other toda accordance to the contraction of the contract

m reply to the circular which my to the page, aggregating 10,025 tax

with 35 tax accounts to the page, aggregating 57,155 tax accounts in the town lot books, which make a total of 70,495 tax accounts for the year of 1911. Under the "lot and block' system every parcel of land and each town lot is a separate account, while under the alphabetical age attendance of 94 per cent for system of assessment each owner is any year prior. This has taken a ty owned by an individual 's listed in one place under their name. If the 1911 tax rolls were made up in the alphabetical order there would not be to exceed 7000 accounts, instead of 70,495.

Even under the old system of assessment, the tax collector did not try to describe the property on the tax receipt. The usual description being "as per roll." Look over you old receipts and see. Ever since and including 1907 there has been a complete memo, of the property on each receipt, showing the valuation and tax on every item.

In 1907 the County Court adopt-ed the lot and block system of assessment and it was up to the tax collector to adopt a system of receipting and accounting to correspond, the old style being absolutely out of the question,

In so doing we adopted exactly the same system that has been used Multnomah county for the last years, and it is claimed by expert accountants to be the very best. At any rate we will give any man \$100 and pay him wages besides for showing us a system that will beat it, or save the county any money.

At any time the County Court wants to change the system of as-sessment back to the alphabetical, we will of course adopt a system of receipting and accounting to correspond. Whoever is tax collector would have to do that. You understand that the tax collector has to adopt a system of receipting and accounting to correspond to the system of assessment and that he has nothing to do whatever with making up the assessments. The assessor does the assessing and placing the property on the rolls. the county court makes the levies and the county clerk extends the taxes and delivers the rolls to the tax collector about February 1st of each year. Then the tax collector has to have a force large enough to copy about 80 per cent of the property off on tax receipts by the 15th of March (six weeks) and at the same time receive and receipt for a large amount of money. closed the books last March 15th with \$341,416.77 collected. And in road district number 6 we had

to figure nearly all of the tax over, as most of the taxpayers re-fused to pay the special tax levied by said district. The same is true the special tax levied for the Port of Coos Bay-many refused to pay the tax-thus causing a great deal of extra work on the part of the sheriff's office in refiguring the tax. The total cost for extra help for the months of January, February, March and April, 1912, was \$1825.00 and the largest number of extra clerks was nine. In the spring of 1910 the largest number of clerks was nine and in 1911 the largest number was 10 for a few days and the rest of the time nine. In the spring of the year about

ways have some of their employes looking up tax matters, and the tax got out the first lot of the afore-association keeps their secretary mentioned circulars that he changed resisted. No special favors have checking up their members' proper-This talk that Mr. Lund and nothing uncommon to see 12 or 15 out where he referred to Americanmome of his henchmen are making neople working in the office during born deputies or else he got out about the expense of the sheriff's the rush, but they are not all working for Coos county, by any means.
The total cost of labor for col-lecting taxes for a given year does not exceed 3-4 of one per cent and I defy any man to show anything to the contrary. It has been said by some unscrupious Blatherskites, who would rather find fault with an officer than eat their dinner. that I have as many clerks in my office as they have in the sheriff's office in Portland. The facts are that the sheriff in Portland has two departments in his office. In um of all the tax rolls for the Rers of 1871 to 1906, both inclu-tive, being 36 years, is \$1,918,791.— 18, and that the total sum of the legal department there is one chief deputy at \$150.00 per month, one second deputy at \$112.50, five at \$100.00 each, two jailors at \$90 are. es, and that the total sum of the at \$100.00 each, two jailors at \$90 ax rolls for the years of 1907 to each and one matron at \$70.00, ag-

and paid to the County two at \$112.50 each and eight at the sum of \$521,579.17. \$90.00, aggregating a total of 11 deputies in the tax department that are on the pay roll every month in

The total sum of the 1911 tax mils is \$544,588.78, which is almost as much as the total sum of the 1921 to 1891.

la the first 26 years mentioned the sheriff or the county auditor at

that 30 years could easily be put late five of the present volumes. 1911, inclusive, there is a total of the volumes containing the assessing which are all made under that is termed the "lot and block weds, according to the legal business of the county has increased enormously as you will see by the fact that from June 14, 1854, to October 28, 1912, 57 1-3 years, there has been a total of 3453 civil cases brought in the legal business of the county will see by the fact that from June 14, 1854, to October 28, 1912, 57 1-3 years, there has been a total of 3453 civil cases brought in the legal business of the county will see by the fact that from June 14, 1854, to October 28, 1912, 57 1-3 years, there has been a total of 3453 civil cases brought in the legal business of the county will see by the fact that from June 14, 1854, to October 28, 1912, 57 1-3 years, there has been a total of 3453 civil cases brought in the base of the county will see by the fact that from June 14, 1854, to October 28, 1912, 57 1-3 years, there has been a total of 3453 civil cases brought in the base of the county will see by the fact that from June 14, 1854, to October 28, 1912, 57 1-3 years, there has been a total of 3453 civil cases brought in the base of the county will see by the fact that from June 14, 1854, to October 28, 1912, 57 1-3 years, there has been a total of 3453 civil cases brought in the base of the county will see by the fact that from June 14, 1854, to October 28, 1912, 57 1-3 years, there has been a total of 3453 civil cases brought in the base of the county will see by the fact that from June 14, 1854, to October 28, 1912, 57 1-3 years, there has been a total of 3453 civil cases brought in the base of the county will be a seed to t

note that from January 1st, 1892 to July 1st, 1907, 140 prisoners were registered in the county jail, while from July 1st, 1907, to October 28th, 1912, there has been 139 registered, which shows that the criminal work for the last 5 1-3 years equals all of the criminal business of the county for the 15 % years preceding.

The sheriff's office has handled the truancy business of the entire county for the past four years, instead of having a truancy officer for each school district, which was the previous custom. Thereby making a great saving to the county and at the same time producing an average attendance of 96 to 98 per cent, against the highest averseparate account; and all proper- lot of time for correspondence, etc., but even so it has been a great saving to the county considering the resulta

Mr. Lund says that he will be as careful of expenses with the people's money as he has been with his own private expenses. The holy smoke! What does he mean? Does he mean that he will collect 100 cents on the dollar and pay over to the county treasurer 30 cents on the dollar and spend the other 70 cents campaigning?

He also says that he will not make the office a family feed trough. From that one would nat-urally infer that he intends to board at a hotel and let his family rustle for themselves. A nice man to be sheriff! He also says that he believes that one of the principal duties of the sheriff is to prevent law breaking. Gee, what a mighty man. No doubt that he thinks he is greater than the "Great Je-hovah."

Civilization has been trying for 7000 years to prevent law-breaking and hasn't succeeded yet. Do you think Ole can do it?
Mr. Lund says that he will ap-

point American-born deputies. Why should a son of Norway be all right for sheriff and not good enough for his deputies? This is one of his many baits to catch voters.

Mr. Lund says that many misstatements are being made about him in his absence about the coun-This is a statement wherein he to convey the idea that he has been absent from the county. Ha! Ha! What fools some people Every man, woman and child knows he has been on the job every hour of the day since the be-ginning of this campaign. Some people wonder how he gets along without sleep. Now, Mr. Voter and Mr. Tax-

payer, my opponent, Mr. Lund has been any old thing for the office. For instance he was before the as-sembly in 1910 and was defeated by Mr. John Yoakam the Republi-can nomination for sheriff. Then he came before the primaries last spring as the Republican primary candidate for sheriff of Coos county and received the nomination. Then he proceeded to get a lot of cards out advertising himself to he the "Progressive Republican can-didate," then another lot stating that he was the "Progressive and regular Republican nominee," then he finally dropped all handles and says he is the "Republican" candi-date for sheriff. A good many people are of the opinion that he would be a Democrat, Socialist, Prohibitionist or any old thing to be sheriff of this county.

You will note his criticism what he terms my being lenient with prisoners. Do you think it fair? Do you want a sheriff to treat his prisoners like they are treated in Russia? If so, elect Mr. Lund. Otherwise, I expect your

I will state that after Mr. Lund his mind about the deputy business enough to hand to the Americanborn voters with it in and then another brew, where it is left out to hand to voters of foreign birth. At any rate, both kinds are being circulated. In conclusion I will state that I am not responsible for the tax laws that are upon our statutes. We are abliged to fol-low them in order to protect the county's rights and not peopardize the collection of any tax. And that I have always done my best to expedite the business of the sherift's office and at the least possible expense to the county, and will, if elected, do so in the future and at all times do my very best to sustain law and order and at the same time give you a good business

> Respectfully, W. W. GAGE. (Paid Advertisement.)

Libby COAL The kind YOU have ALWAYS USED. Phone 72, Pacific Livery and Transfer Company.

are on the pay roll every month in the year.

This makes a total of twenty-one deputies for the sheriff of Multnomah county that are on the pay roll every month in the year.

These are not all as the sheriff uses from 40 to 50 clerks in addition to his regular deputies during the spring rush.

Now these are facts that anyone may possess by simply writing to the sheriff or the county auditor at Portland, and I defy any one to

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RESOURCES. Loans and Discounts\$305.414.72 U. S. Bonds to secure circulation.. 25,000.00 Real estate, furiture and fixtures...... Cash and sight exchange..... 149,208.65

Total\$623,476.39 LIABILITIES.

Capital stock paid in.....\$100,000.00 Surplus and undivided profits..... 11,419.78 Circulation, outstanding 24,000.00 Total\$623,476.39

In addition to Capital Stock the individual liability of Stockholders is \$100,000.00. INTEREST PAID ON TIME AND SAVINGS DEPOSITS.

DORSEY KREITZER, Cashier. W. S. CHANDLER, President

STATEMENT OF CONDITION

FLANAGAN & BENNETT BANK

At the close of business, September 4, 1912.

RESOURCES. LIABILITIES.

Abstracts, Real Estate, Fire and Marine Insurance

Title Guarantee and Abstract Co. HENRY SENGSTACKEN, Mgr.

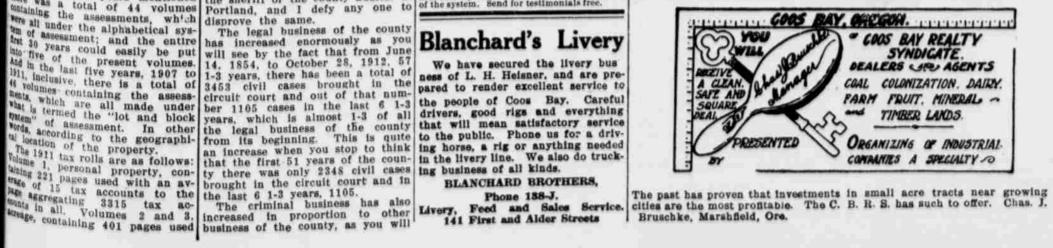
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