

Expert's Report--Continued

Sheriff.

I have examined the tax rolls, receipts, tax registers and treasury record, covering the time of this report, November 15th, 1907 to January 1, 1911, and find that during that time J. H. Ross has made the following collections:

1901 Taxes.....	\$ 54 17
1902 Taxes.....	147 83
1903 Taxes.....	615 05
1904 Taxes.....	635 30
1905 Taxes.....	697 24
1906 Taxes.....	3650 37
1907 Taxes.....	51999 19
1908 Taxes.....	68901 68
1909 Taxes.....	84470 73
Milage and fees for deeds.....	161 90
Statutory sales.....	544 52

Total amounts collected.....211877 98

These amounts have all been paid into the treasury, regularly as collected. On account, I suppose, of the large number of funds involved, I mean the different accounts, the deposits from old rolls have not been paid once a month, but at longer periods, usually three to six months, but the active-cash collections have been deposited regularly.

The sheriff has paid to the treasury, included in the above amounts, the following items in excess of the money belonging to the county. Viz:

Item 1	\$ 7 22 over payment on receipt No. 948, year 1908.
Item 2	3 55 on Cert. Del. No. 3, 1907, twice deposited.
Item 3	5 12 on tax ledger 1907, page 35.
Item 4	12 02 on receipt 2363 also deposited as cert. No. 2.
Item 10	61 cents on Redem. 181, year 1904.

The sheriff claims he is entitled to these amounts as excess payments. I report the items, the court can, on the presentation of a claim for the amounts, if made, ascertain if he is entitled to them or not.

The sheriff in issuing certificates of delinquency discovered, after having issued 84 such certificates, that the law of 1907 required him to collect also costs on the certificate of 50 cents each. Subsequent certificates have had included such costs. The certificates show that the costs were not collected, or, at least, they do not show any costs collected, and the sheriff and his assistants say that the costs as above were not collected. I report the fact of these certificates not showing costs collected, nor deposited.

This examination is, I believe, the third time I have audited the books of Sheriff Ross. If I were going to point out a model set of tax collection books, his is the office I should refer to, as I have many times done. Mr. Ross was a blacksmith and he has made his record on the same lines he would weld iron, solid. A number of other sheriffs, more or less at sea with their bookkeeping, have, at my suggestion, adopted the system of Mr. Ross, and except for one thing, this system is as perfect as can be made under the present tax laws of Oregon. His system does not show a continuous, daily tax record. A daily cash record. He is compelled to keep the record continuously in the books for the years for which payments are made, owing to our peculiar tax laws in the matter of distribution of taxes collected. This makes it impossible to keep a daily cash book, embodying also the legal distribution, where he is collecting on many different rolls. But he could keep a daily cash book, showing only the actual amount paid in, from whom, when, receipt number, and this in addition to the other ledger items. It would also serve to make an automatic check on all the other ledger entries, and I would recommend his successor to keep a daily cash book, in addition to these yearly tax registers. Otherwise, how is he or anyone to know at a glance, what cash is on hand, an important thing for both the court and Sheriff to always know.

Respectfully submitted,
JOSEPH H. WILSON

Taken from Report of Clerk Wade.

Warrants outstanding and unpaid., Jan. 1, 1911.....	\$79260 84
Estimated interest.....	4355 65
Total.....	\$83616 49

RESOURCES

January 1—Cash in hands of treasurer for payment of above,	7891 33
Amount outstanding warrants and estimated interest, unpaid,	\$75725 16

We have quite an amount due in taxes of 1909, 1908 and previous years with which to pay this amount.

Oregon-Washington Railroad & Navigation Co.

Traffic Department
Announcement

The above named Company was incorporated December 23, 1910

For the purpose of taking over the following lines

- The Oregon Railroad & Navigation Company
- Oregon & Washington Railroad Company
- The North Coast Railroad Company
- Idaho Northern Railroad Company
- Iiwaco Railroad Company

In the future these lines will be operated by and in the name of the Oregon-Washington Railroad & Navigation Company

F. W. Robinson
General Freight Agent
Portland, Oregon

Wm. McMurray
General Passenger Agent
Portland, Oregon

W. D. Skinner
General Freight and Passenger Agent
Seattle, Washington

R. B. Miller
Traffic Manager

A large increase in the general state fund is shown during the last two years, according to the report of the Secretary of State. Receipts amount to \$3,752,939, against \$2,805,405 for the preceding biennial period.

The Southern Pacific Company has just issued a new folder setting fourth the resources and opportunities of Oregon, while on the reverse side is an up to date map of Oregon, size 24x24. These folders are for free distribution. Write for one.

Wealth in Oregon streams, as well as in the fertile soil of the Beaver state, is shown by the figures of the annual take of salmon in Oregon waters, chiefly the Columbia River. A total of 290,000 cases, 35,000,000 pounds, was packed during the past year, having a value of \$3,500,000.

Eugene boosters will build a home for their commercial club. The club will incorporate and issue bonds, erecting a five or six story building for their quarters and leasing such surplus space as there may be. The Eugene club is very much alive, having lately added a large number of members and a big promotion fund is now being raised.

A project to create a reserve for mule tail deer in the lava bed region of Klamath County has been started and the matter will be brought to the attention of President Taft. Opposition has developed, however, on the part of sheepmen who want to retain the lava bed country for winter range. They contend the deer reserve should be created in the mountains nearby.

Thousands of pounds of black walnuts and acorns are being shipped by the Government from Arkansas to District Forester Chapman of Portland to be distributed for seed throughout the burned-over forest areas of the Pacific Northwest. Forest rangers will take charge of planting the seed and within the next quarter century it is expected Oregon will have great quantities of hard woods available for furniture making and other uses.

Portland proposes to celebrate Dewey day May 1, 1911, in a manner long to be remembered. The cruiser Boston, which is credited with having fired the first gun in the Spanish-American war, will be in the harbor, acting as a training ship for the Oregon Naval Reserve, and the same gun that fired on the Spaniards in Manila Bay will boom out a salute to Admiral Dewey. That great sea fighter is to be invited to attend the Portland celebration.

President Atwell of the State Horticultural Society has issued a call for a convention of fruit growers and fruit shipping associations of the Pacific Northwest to meet at Portland January 24. The convention will consider the organization of a fruit growers central selling agency and also decide what attitude shall be taken toward apple box legislation. It is proposed to model the association on the citrus fruit growers' organizations of California and limit it to the boxed apple trade. It will include Western Montana and Western Colorado, which, with the Pacific Northwest, grow practically all the boxed apples of the country. Better distribution of apples, providing against glut in some markets and scant supply in others, are the prime objects of the association. The convention, coming as it does the week following the meeting of the Washington Horticultural Association at Prosser on January 17, will probably attract some attention from that body. President Atwell and others will go to Prosser and speak before the Washington orchardists on the proposed association.

For Sale

Fresh milch cow. For further particulars inquire at this office.

TOLEDO MARKET

Following is the Price Paid for Produce in the Toledo Market. Corrected Weekly.

Butter-fat, Toledo Creamery—	35 1/2c
Dairy Butter—60 and 70c per roll.	
Eggs—	37 1/2c
Potatoes—	1 1/2c per lb.
Onions—	4c pound.
Apples—	35 to 65c box.
Veal—	7c to 8c.
Beef—	6c.
Mutton—	7.
Pork—	10 to 11c.
Chickens—	12 1/2c.
Oysters—	\$1.90 gallon.
Clams—	10c gallon.
Beef hides—	5 to 6c.
Veal hides—	7c.

Paso Robles Hot Springs in California.

Mud, sulphur and sunshine are the three factors here combined to restore health, to renew vigor and to tone up the vitality that is so essential to happiness.

The mud and sulphur baths eliminate the troubles from the system. The tonic baths, sunshine and the pure dry atmosphere invigorate the entire constitution.

Invest a few dollars in your health and take the Road of a Thousand Wonders to Paso Robles Hot Springs.

After taking a course of the baths visit Southern California.

For more complete information address Dr. F. W. Sawyer, Manager, or the undersigned.

\$55.00

Will buy a roundtrip ticket, Portland to Los Angeles, with liberal stop-over privileges, and six months return limit. Correspondingly low fares from other parts of the Northwest. Inquire of your local railroad agent for full particulars.

WM. McMURRAY

GENERAL PASSENGER AGENT, O. R. & N. AND S. P. Co.
Portland, - - - Oregon.

WOMEN

Women of the highest type, women of superior education and refinement, whose discernment and judgment give weight and force to their opinions, highly praise the wonderful corrective and curative properties of Chamberlain's Stomach and Liver Tablets. Throughout the many stages of woman's life, from girlhood, through the ordeals of motherhood to the declining years, there is no safer or more reliable medicine. Chamberlain's Tablets are sold everywhere at 25c a box.

Drs. F. E. & M. C. ADAMS
Dentists



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NEWPORT and TOLEDO.

At TOLEDO Friday
At WALDFORT soon
Our Motto: A Pleased Patient Our Best Advertiser.

Have you a weak throat? If so, you cannot be too careful. You cannot begin treatment too early. Each cold makes you more liable to another and the last is always the harder to cure. If you will take Chamberlain's Cough Remedy at the outset you will be saved much trouble. Sold by Toledo Drug Co.

Harness, Harness, Harness.

I am now prepared to furnish harness, heavy and light; all kinds of straps, robes, etc. My leather is my own tanning and is not tanned by the "quick process." Machine and hand work, all guaranteed. All kinds of mens' and womens' waterproof shoes made to order.

J. O. Smith,
Toledo's Tanner and Harnessmaker.

Chamberlain's Cough Remedy is not a common every day cough mixture. It is a meritorious remedy for all the troublesome and dangerous complications resulting from cold in the head, throat, chest or lungs. Sold by Toledo Drug Co.

DR. WALTER M. BERRY DENTIST

Inventor of the Berry System Crown and Bridge Work. Late Principal Berry-Post-Graduate School, St. Louis, Missouri
U. S. and Foreign Letters of Patent on the Berry System
Crown, Bridge and Plate Work, and the care of Children's teeth a Specialty.
IN TOLEDO Tuesday, and Wednesday of each week.

Newport, Oregon

Electric Bitters

Succeed when everything else fails. In nervous prostration and female weaknesses they are the supreme remedy, as thousands have testified.

FOR KIDNEY, LIVER AND STOMACH TROUBLE
It is the best medicine ever sold over a druggist's counter.

RED FRONT BLACKSMITHSHOP

F. W. CARSON, Prop.



Horse-shoeing a Specialty. Blacksmithing of all kinds. Satisfaction guaranteed.

TOLEDO OREGON

Chamberlain's Cough Remedy is a very valuable medicine for throat and lung troubles, quickly relieves and cures painful breathing and a dangerously sounding cough which indicates congested lungs. Sold by Toledo Drug Co.

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UNTIL NEW YEARS

Now is the time to get the wife a set of dishes cheap.

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YAQUINA BAY
LAND AND ABSTRACT
COMPANY
SARA CRAHEN, Manager
TOLEDO, OREGON

Have an up-to-date and complete set of Abstracts of Lincoln County.

For Sale

I have several peices of good Siletz lands for sale.
F. W. CARSON, Toledo, Oregon.

The Youths Companion Calendar for 1911.

The publishers of The Youth's Companion will, as always at this season, present to every subscriber whose subscription (\$1.75) is paid for 1911 a beautiful Calendar for the new year. The picture panel reproduces a water-color painting of an old-time garden in a flood of summer sunshine, with a background of Lombardy poplars through which one catches a glimpse of distant hills. The picture being in 12 colors, the tones of the original are faithfully reproduced.