Some Facts and Figures

Owing to considerable discussion regarding the county's expenses for the last year, and the desire of some to see a report of the same, and especially that part pertaining to the road and bridge construction, a statement of the same seems timely.

The following is a statement of receipts and expenditures of Umatilla county for 1907, as shown by the records in the clerk's office:

Receipts.

Received from taxes	$166,514.53
Miscellaneous receipts	10,995.00
Total	$177,509.53

Disbursements.

County court, judge and commissioners' salaries	$ 2,767.40
Circuit court	10,779.70
Justice courts	755.10
Sheriff's office	6,578.06
Clerk's office	3,879.95
Recorder's office	3,018.90
Treasurer's office	1,207.50
Coroner's office	493.12
School superintendent's office	2,188.20
Stock inspector	699.99
Assessor's office	3,879.95
Assessment and collection of taxes	753.70
Tax rebate	95.13
Current expense	3,229.65
Court house	5,173.25
Jail	2,249.82
Care of poor	5,987.37
Insane	75.55
Election	5.00
Miscellaneous (dist. fair, health officers, fruit inspectors, etc.)	2,222.26
Bridges built by contract	24,416.43
Road and highway	42,978.82
State tax	60,225.00
Total	$173,659.83

Recapitulation.

Total receipts	$177,509.53
Total disbursements	173,659.83
Balance	$ 3,849.70

The expenditures, with the exception of the items of "current expenses," "court house," "jail," "care of poor," "miscellaneous," "bridges built by contract," and "roads and highways," are fixed by law, and the county officials have nothing to do with them. The money for these expenditures is appropriated by the county court, and the clerk has an itemized record of every warrant so ordered and drawn.

From the number of bridges and culverts built by the county last year it is easily seen how $67,000 was expended for that purpose. Following is a list of the number installed in the road districts so far reported:

Roads and culverts in road district No 25, F. M. Dick, supervisor:
21 culverts 11 feet wide, 16 ft. long.
10 culverts 2 feet wide, 16 ft. long.
11 culverts 4 feet wide, 16 ft. long.
3 culverts 5 feet wide, 16 ft long.
4 culverts 6 feet wide, 16 ft. long.
2 culverts 7 feet wide, 16 feet long.
3 bridges 8 feet wide, 16 feet long.
4 bridges 10 feet wide, 16 feet long.
1 bridge 14 feet wide, 16 feet long.
1 bridge 15 feet wide, 16 feet long.
1 bridge 20 feet wide, 16 feet long.

Road district No. 23, David Holmes, supervisor:
2 bridges 6 feet long, 12 feet wide.
1 culvert 4 feet long, 12 feet wide.

Road district No. 21, S. J. Nelson, supervisor:
3 bridges 30 feet long, 16 feet wide.
5 bridges 20 feet long, 16 feet wide.
2 culverts 3 feet long, 16 feet wide.
4 culverts 2 feet long, 16 feet wide.

Road district No. 24, James Ely, supervisor:
30 bridges, average length 18 feet, average width 14 feet

Road district No. 35, L. F. Crow, supervisor:
4 wooden culverts 18 feet long.
2 steel pipes 24 feet by 24 inches.
1 steel pipe 24 feet by 18 inches.
1 steel pipe 32 feet by 12 inches.
1 steel pipe 20 feet by 36 inches.
1 bridge 24 by 20 feet.
1 bridge 15 by 16 feet.
1 bridge 28 by 14 feet.
1 bridge 16 by 18 feet.

Road district No. 10, Albert Harala supervisor:
2 culverts 10 feet long.
2 culverts 15 feet long.
1 culvert 20 feet long.
5 culverts 25 feet long.
1 culvert 30 feet long.
8 culverts 40 feet long.
2 culverts 50 feet long.
2 culverts 60 feet long.
1 culvert 35 feet long.

District No. 11, R. C. Dunnington, supervisor:
4 bridges 12 by 22 feet.
3 bridges 14 by 22 feet.
2 bridges 16 by 22 feet.
1 bridge 10 by 20 feet.
1 bridge 10 by 20 feet.
1 culvert 6 by 36 feet.
1 culvert 6 by 24 feet.
1 culvert 4 by 20 feet.

District No. 32, A. B. Mackey, supervisor:
1 bridge 12 by 14 feet.
2 culverts 3 by 14 feet.

Road district No. 3, Harry Huber, supervisor:
1 bridge 100 by 20 feet.
1 bridge 100 by 18 feet.
2 bridges 125 by 18 feet.
1 bridge 100 by 16 feet.
1 culvert 60 by 16 feet.
3 culverts 20 by 16 feet.
4 culverts 10 by 16 feet.
2 culverts 40 by 16 feet.
15 culverts 16, 18 and 20 feet wide and 4 to 6 feet long.
4 culverts about 18 feet wide and 3 feet long.
1 pipe 30 by 50 feet long.

Road district No. 6, Frank King, supervisor:
4 bridges 16 by 32 feet.
2 bridges 16 by 42 feet.
1 bridge 16 by 102 feet.
1 bridge 8 by 18 feet.
1 bridge 14 by 30 feet.
1 culvert 5 by 32 feet.
1 culvert 4 by 48 feet.
1 culvert 4 by 32 feet.
2 culverts 3 by 32 feet.
3 culverts 3 by 16 feet.
1 culvert 4 by 16 feet.
1 culvert 2 by 36 feet.
9 culverts 2 by 16 feet.
2 culverts 1 by 32 feet.
1 culvert 1 by 18 feet.

Road district No. 8, Cass Cannon, supervisor.
1 bridge 26 by 16 feet.
1 bridge 24 by 17 feet.
1 bridge 10 by 20 feet.
2 bridges 10 by 18 feet.
1 bridge 12 by 18 feet.
2 pipes 18 inches.
1 culvert 7 by 20 feet.
1 culvert 2 by 42 feet.
1 culvert 4 by 16 feet.
1 culbert 4 by 18 feet
1 culvert 3 by 16 feet.
1 culvert 6 by 16 feet.
1 culvert 2 by 16 feet.
1 culvert 3 by 18 feet.

Road district No. 4, Dan Kinney, supervisor:
1 bridge 92 by 16 feet.
1 bridge 92 by 16 feet.
1 bridge 62 by 16 feet.
1 bridge 54 by 12 feet.
1 bridge 72 by 16 feet.
1 bridge 54 by 12 feet.
8 culverts 4 feet wide.
13 culverts 6 feet wide.
19 culverts 8 feet wide.
4 pipes 16 feet long.
3 pipes 32 feet long.

Road district No. 9, Hugh McLean, supervisor:
1 steel bridge 62 feet long by 20 feet wide.
1 steel bridge 62 feet long by 20 feet wide.
1 steel bridge 70 feet long by 20 feet wide.
1 wooden bridge 80 feet long.
1 wooden bridge 50 feet long.
1 wooden bridge 55 feet long.
8 small bridges from 12 to 18 feet long by 20 feet wide.
3 steel culverts 32 feet long.

Road district No. 29, J. F. Thompson supervisor:
1 bridge 118 by 17 feet.
1 bridge 100 by 17 feet.
1 culvert 18 by 16 feet.
1 culvert 12 by 14 feet.
1 culvert 12 by 20 feet.
1 culvert 12 by 10.
1 culvert 12 by 8 feet.
1 culvert 16 by 20 feet.
1 culvert 16 by 18 feet.

Road district No. 12, W. H. Dale supervisor:
2 bridges 7 by 20 feet.
2 bridges 14 by 20 feet.
2 bridges 20 by 22 feet.
1 steel bridge.
3 culverts.

Road district No. 5, G. W. Staggs, superintendent:
4 culverts 6 by 16 feet.
1 culvert 10 by 20 feet.
1 culvert 6 by 16 feet.
1 culvert 4 by 16 feet.
1 culvert 8 by 16 feet.
1 bridge 6 by 16 feet.
1 bridge 8 by 16 feet.
1 bridge 12 by 16 feet.
1 bridge 16 by 16 feet
1 bridge 20 by 20 feet.
1 bridge 40 by 16 feet.
1 bridge 6 by 16 feet.

Road district No. 28, E. S. Wilbur, supervisor:
1 bridge 98 by 16 feet
1 bridge 63 by 16 feet.
1 bridge 36 by 16 feet.
1 bridge 47 by 14 feet.

Road district No. 34, E. H. Boerstler, supervisor:
1 bridge 22 by 16 feet.
1 bridge 28 by 16 feet.
1 bridge 22 by 20 feet.
1 bridge 20 by 16 feet.
1 bridge 130 by 20 feet.
1 bridge 42 by 20 feet.
1 bridge 50 by 16 feet.
1 culvert 9 by 2 feet.
1 culvert 7 by 3 feet.
1 culvert 8 by 4 feet.
1 culvert 5 by 5 feet.
1 culvert 1 by 6 feet.
1 culvert 4 by 7 feet.
1 culvert 2 by 8 feet.
1 culvert 1 by 9 feet.
1 culvert 2 by 10 feet.
1 culvert 2 by 12 feet.
1 culvert 5 by 14 feet.
1 culvert 5 by 16 feet.

Road district No. 13. Manuel Friedley, supervisor:
16 culverts and bridges from 4 to 20 feet.

Road district No. 14, J. W. Enbusk, supervisor:
1 bridge 16 by 16 feet.
2 culverts 2 1-2 feet.

Road district No. 15, Chris Traver, supervisor:
1 bridge 320 by 18 feet.
1 bridge 150 by 18 feet.
1 bridge 20 by 20 feet.
1 bridge 30 by 20 feet.
1 bridge 40 by 18 feet.
1 bridge 20 by 16 feet.
1 bridge 14 by 16 feet.
1 bridge 10 by 16 feet.
1 culvert 32 by 2 feet.
1 culvert 10 by 20 feet.
2 culverts 10 by 16 feet.
1 culvert 4 by 16.
1 culvert 4 by 16 feet.
1 culvert 8 by 16 feet.
1 culvert 2 by 18 feet.
1 culvert 1 by 16 feet.

Road district No. 16, J. W. Whitman, supervisor:
2 bridges across Umatilla river, 16 feet wide.
8 bridges from 12 to 20 feet long, 16 feet wide.
3 culverts.

Road district No. 26, W. E. Piersol, supervisor:
1 bridge 16 by 18 feet.
1 bridge 50 by 18 feet.
1 bridge 33 by 16 feet.
2 culverts 16 by 2 feet.
1 culvert 16 by 1 feet.
1 culvert 16 by 4 feet.
1 culvert 16 by 14 feet.
1 culvert 16 by 6 feet.
1 culvert 16 by 12 feet.
1 culvert 18 by 3 feet.
1 culvert 16 by 12 feet.
1 culvert 16 by 16 feet.
1 culvert 18 by 5 feet.
2 culverts 16 by 4 feet.
1 culvert 16 by 3 feet.
1 culvert 16 by 2 feet.
1 culvert 16 by 6 feet.
1 culvert 16 by 15 feet.
2 culverts 16 by 12 feet.
1 culvert 16 by 3 feet.
1 culvert 16 by 4 feet.
1 culvert 16 by 7 feet.
2 culverts 16 by 1 feet.
2 culverts 16 by 5 feet.
2 culverts 16 by 4 feet.
1 culvert 16 by 7 feet.
1 culvert 36 by 3 feet.
1 culvert 32 by 1 feet.
1 culvert 14 by 2 feet.
1 culvert 14 by 3 feet.
1 culvert 14 by 4 feet.
1 culvert 12 by 1 feet.
1 culvert 16 by 11 feet.
1 culbert 16 by 5 feet.
2 culverts 16 by 8 feet.
1 culvert 14 by 3 feet.
2 culverts 14 by 4 feet.
2 culverts 14 by 6 feet.
1 culvert 16 by 4 feet.
1 culvert 16 by 5 feet.
1 culvert 16 by 14 feet.
1 culvert 14 by 8 feet.
1 culvert 16 by 7 feet.
1 culvert 14 by 3 feet.
1 culvert 14 by 1 feet
1 culvert 18 by 5 feet.
1 culvert 14 by 5 feet

The 10 road districts Nos. 1, 11, 18, 19, 20, 22, 26, 30, 31 and 33, have so far made no report; 17 other road districts report no bridges having been built.

Sixty-seven thousand dollars is a large sum of money, but this is a large county and has 3700 miles of county roads, exclusive of the Indian reservation.

The county assessment for 1908 was made with an aim not only to meet the county's current expenses, but to raise enough money to pay off $15,000 indebtedness of the general fund and call in $40,000 in road warrants now outstanding. It is intended to clean up the road-fund debt and place it on a cash basis, so when anyone does work on a county road and gets a road warrant he can go directly to the treasurer's office and get the cash for it.

This $40,000 road-fund debt, which the county started with the first of the year 1908 was caused and incurred by road repairs necessary after the floods of 1906-7.

In addition to the assessment necessary for the road fund, nearly every school district in the county has voted a "special school tax" of its own, and effective only in its own school district. The special school taxes in the various districts will raise about $72,000 as "special school money."

The combined levies for all purposes were estimated to raise on all properties $351,880.82 in 1908. Nearly $177,000 of this money, consisting of the special school levies of the various districts, the intended $15,000 indebtedness of the general fund to be paid and the $40,000 in road warrants to be redeemed, and $27,000 special municipal taxes in seven towns and cities of the county, should be considered extraordinary and unusual expenses.

The complaints heard are not so much because of the high taxes, but of the unequitable assessments upon personal property.

In past years it has been the custom of the assessor's office to assess property at one-third its actual cash value However, at the last session of the legislature a law was enacted requiring that all property be assessed at its full cash value This law chapter 266 of the general laws of Oregon, filed in the office of the secretary of state February 28, 1907, reads very plainly. The first section is as follows:

"Section 1. The county judge, county clerk and assessor of the several counties of this state shall constitute a board of equalization to examine and correct the assessment rolls returned by the assessors in their several counties, and to increase or reduce the valuation of the property therein assessed, so that the same shall be full cash value thereof, and to assess omitted taxable property, in the manner hereinafter provided. The board shall meet at the court house in the several counties on the third Monday of October in each year and the county clerk shall lay before the board the assessment rolls returned by the assessor. The county judge shall, if present, be chairman of such board, and the county clerk shall, if present, be clerk thereof. Two members of such board shall constitute a quorus thereof."

In making the change from the old custom of assessing property at one-third its cash value to assessing it at its full cash value, in compliance with the new law, the assesor's office has taken the assessment rolls of former years and has multiplied it by four to get the valuation for 1908 on a full cash value basis. On land values, by multiplying its former assessed value by four, brought the land up to about its present cash value, because land, as a rule, increases in value from year to year, but on personal property, such as buildings, farm implements, livestock, furniture, machinery, etc, where the value naturally decreases by age and usage, the multiplying of its former assessed value of one-third by four brought it up above its value and often above what it actually cost This is shown in the case of the B. F. Reun property on Court street. Mr. Renn paid $22,500 for this property, and in 1907 the assessor assessed it at $8500 or practically one-third its cost and value. This year it is assessed at $34,000 Cases of similar character are numerous.

The county court and county officials other than the assessor, in adopting this erroneous method of multiplying the former one-third valuation by four to get the actual cash value, are in no way responsible.

Taxes are high, but owing to the unusual amounts voted for schools, and necessary repair of roads, it cannot be helped or avoided Proper and equitable adjustment of property values by the assessor's office will remedy all ills and save the county board of equalization when it meets the third Monday of next October, a great deal of hard work.

R. T. BROWN,
Deputy County Clerk.
T. P. GILLILAND,
County Judge.
HORACE WALKER,
Commisioner.
H. B. LEE,
Commisioner.

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DR. R. E. RINGO, PHYSICIAN AND Surgeon. Rooms 3 and 4 Schmidt building. 'Phone, office main 523; residence main 23.

H. S. GARFIELD, M. D., HOMEOpathic physician and surgeon. Office Judd block. Telephones: Office, black 3411; residence, red 2633.

DR. D. J. M'FAUL, JUDD BLOCK. Telephone, main 931; residence, black 161.

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DR. M. S. KERN, DENTAL SURgeon. Office, room 15, Judd building. 'Phone red 3301.

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JOHN H. LAWREY, ATTORNEY AT Law. Office Savings Bank building.

PETER WEST, DIVORCE LAWYER. Office 608 Garden street.

R. J. SLATER, ATTORNEY AT LAW. Office in Association block, at head of stairs.

S. A. NEWBERRY, ATTORNEY AT Law. Room 25 Smith-Crawford building.

RALEY & RALEY, ATTORNEYS at law. Office in Savings Bank building.

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PENDLETON CHAPTER No. 23 meets second and fourth Friday evenings in regular convocation, at Masonic hall.

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HARTMAN ABSTRACT CO., MAKES reliable abstracts of title to all lands in Umatilla county. Loans on city and farm property. Buys and sells all kinds of real estate. Does a general brokerage business. Pays taxes and makes investments for non-residents. References, any bank in Pendleton.
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