The Heppner Gazette

Established March 30, 1883.

ISSUED THURSDAY MORNING.

Fred Warnock

Entered at the Postoffice at Heppner Oregon, as second-class matter.

THURSDAY.....December 6, 1906

EXPERTS REPORT.

The turnovers of any part of this amount.

Howard Gove.

Stubs show collection of poll tax.$188.00
Turned over to Treas. Sep. 6, 1904 182.00

$6.00

With respect to the office of County Assessor we found numerous stubs showing collection of poll taxes amounting to five different sums set opposite the names of the various Assessors in our report, but no other record aside from stubs of receipts were we able to find. Therefore we are not able to assert that these different collections of polls by the Assessors constitute the whole of their collections. The stubs so found were scattered about the offices of the Court House and in such a confused manner that we were unable to tell whether we secured them all or not.

We consider this manner of collecting and accounting very loose, for much money might have been so collected and appropriated by any Assessor and the stubs destroyed or kept by him privately which would conceal the transaction or disposition of the money. A record should be kept by the Assessors of all poll taxes regularly numbered receipts and stubs should be used and entered consecutively in the record book as collections were made.

In this manner a definite record of all such collections would appear permanently in the office of Assessor, from which turnovers could be made, thus ensuring an accurate disposition of the funds so collected.

The money collected by Assessors has generally been held by them and turned in but once each year. This should not be done, inasmuch as that length of time multiplies the chance of loss, as in the case of W. L. Saling, who perished in the flood and had not turned in all his collections, whereas, had this been attended to promptly the county would not have suffered the loss.

EXPERT ON THE CONDITION OF THE BOOKS OF THE COUNTY TREASURER OF MORROW COUNTY, showing the balances as we found them and the balances as corrected by us.

	Balance shown on Noble's books	Corrected Balance
General fund.....$	17,810.12	$16,885.87
County school fund.	11,946.53	12,657.23
Road fund.....	8,430.07	7,776.45
Institute fund.....	50.60	50.60
City of Heppner...	2.66	2.66
" Lexington..	4.71	4.77
" Hardman...	3.50	3.50
County fund.....	1.75	1.75
Migratory stock tax fund.....		636.90
John Timms.....	4.55	4.55
Chas F Rutherford.	.05	.05
Chas R Tayleur....	.55	.55
School Dist No 1....	16.62	9.80
" " 3....	.15	.16
" " 5....	15.79	
" " 8....	6.15	6.15
" " 10....	11.98	11.98
" " 12....	50.07	90.07
" " 16....	.60	.60
" " 26....	14.72	.45
" " 27....	6 27	6.27
" " 28....	1.05	1,05
" " 32....	.87	.87
" " 35....	4.27	
" " 38....	8.99	50.39
" " 39....	2.43	2.43
" " 40....	41.27	5.54
" " 42....	.49	.49
" " 50....	1.36	
" " 52....	.76	.76
" " 55....	.20	.64
" " 59....	14.35	20.83
Total.....$		$38,233.36

Cash, redeemed warrants, etc., found in Treasurer's office, July 20th, 1906:

Cash in First National Bank, Heppner.....$	10,170.54
Warrants redeemed, not turned over.....	8,189.20
Cash in Bank of Heppner.....	11,659.38
Cash in Bank of Ione.....	1,325.00
Cash in Treas. till.....	283.75
Road warrants redeemed, not turned over.....	5,005.33
Bridge warrants redeemed, not turned over.....	1,567.99
Money refunded (J. G. Crawford on property not taxed).	1.94
Warrant for roadwork in city.	22.50
	$38,225.63

RECAPITULATION.

Cash and other assets on hand.....	$38,225.63
Gain in interest on warrants.....	27.41
	$38,253.04
Proceeds of various funds $38,233.36	
Excess int on warrts	12.25
	$38,245.61
	$7.43

Referring to the office of County Treasurer, we found numerous clerical errors in the books chiefly in confusing the various funds. The tendency was to mix the funds of the school districts, and interchange the items of road and school fund.

No shortage was found except $7.73 which is offset by a gain in paying interest on warrants, if allowed to be used for that purpose. The funds are kept in the various banks of this county, which submitted to us their several statements of the amounts on deposit. This method of keeping the funds of the county is very meritorious.

REPORT OF THE TAX ROLLS

in the hands of the Sheriff of Morrow County for collection.

Balance of Tax Roll of 1899.

Total amount of taxes on roll..$	55,694.85
Costs, etc., collected on delinquent taxes.....	133.77
Collections not entered on roll	451.83
Error in footing ledger, page 27	1.00
	$56,281.45
Cash collected and turned over to Treasurer.....$	55,121.26
Delinquent taxes and double assessments.....	1,064.10
Collections not turned over...	39.24
Taxes collected by Assessor...	51.40
Balance, miscellaneous, errors	5.45
	$56,281.45

Balance of Tax Roll of 1900.

Total amount of taxes on roll..$	53,359.86
Costs, etc. collected on delinquent taxes.....	88.99
Collections not entered on roll	849.90
Collected in excess of assessments	8.38
	$54,307.13
Cash collected and turned over to Treasure.....$	53,736.05
Delinquent taxes and double assessments.....	339.11
Collections not turned over...	44.87
Collections made in 1903, not included in above.....	187.10
	$54,307.13

Balance of Roll of 1901, Matlock & Shutt.

Total amount of roll, 1901.....$	54,705.20
Excessive collections.....	18.72
Penalties collected by Matlock	88.05
Interest.....	143.36
Penalties collected by Shutt..	207.64
Costs collected by Shutt.....	47.13
	$55,210.10
Rebates .....$	984.37
Delinquents and double assessments	545.13
Collected by Assessor.....	481.83
Collected by Matlock.....	43,371.75
Collected by Shutt.....	9,827.02
	$55,210.10

Report of Roll of 1902. Shutt, Sheriff.

State, county, etc., tax.....$	52,364.89
Special school tax.....	10,373.87
City tax.....	2,213.19
Penalties.....	580.04
Excessive collections.....	7.07
Poll tax.....	525.00
	$66,064.06
Amount paid over by Sheriff..$	64,448.42
Rebates.....	1,128.28
Delinquent, error and double assessments	358.08
Collected and turned over by Assessor.....	48.40
Collected and not turned over by Assessor.....	77.66
Errors in footing register.....	2.03
Errors in entering receipts into Register.....	1.19
	$66,064.06

Report of Roll of 1903.

State, county tax.....$	54,524.50
Special school.....	10,176 45
City.....	1,930.96
Penalties.....	552.37
Costs	62.63
Excessive collections	53.29
Increased assessments.....	24.20
Collections not on roll.....	19.02
Poll tax.....	428 00
	$67,771.42
Amount collected and paid over by Sheriff.....$	65,890.05
Reported collected on roll, not on register.....	57.53
Delinquents.....	1,673.14
Delinquents.....	441.88
Errors, double assessements....	308 82
	$67,771.42

Roll 1904.

State, county, etc, tax .....$	55,235.21
Special school tax.....	14,008.72
City tax.....	2,303.02
Penalties and interest.....	518 35
Costs	128.77
Excessive collection.....	45.59
Polls.....	464.00
Tax receipt no. 2217, not in roll	8.00
Tax receipt no. 71, not in roll..	1.00
	$72,772 66
Amt collected and turned over.$	69,981.66
Error in turnover, Apr. 8, 1905	200.00
Error in turnover.....	9.52
Errors, double ass'esm'ts., etc.	683.05
Delinquents.....	516.85
Credits on roll but not entered in register (not turned over):	
Receipt no. 1566.....	7 55
Receipt no. 2305.....	10.22
Receipt no. 2251.....	.28
Page 107 in roll.....	80 00
Page 134 in roll.....	7.92
Rebates.....	1,275.61
	$72,772.66

Roll of 1905.

All taxes collected on roll of 1905 between January 1st and July 1st, were duly turned over to the County Treasurer, except as follows:

Receipt no. 1334, ent. in roll $9.79, in register $8.29.....$	1 50
Receipt no. 1461, not in register..	87.90
Receipt no. 783, $56.18 in roll, $56.08 in register.....	.10
Error in footing register.....	.36
	$89.86

SHERIFF'S MILEAGE NOT COLLECTED.

July 13, 1903 S P Garrigus vs L Paine—Redfield & W—105.....$	.20
Feb 15, 1904 W H Goltra vs Jane Penland—Hewitt & S—111.....	.20
Oct 8, 1904 W H Goltra Ex vs Dora Fields et al-H & S—116...	.20
Dec 29, 1904 E R Swinburne vs R C Sperry—Redfield—121.....	.20
May 4, 1905 W J VanSeuyver vs Matt Kelley—R & VanV—125..	.20
Oct 5, 1905 Hughes & Prophet vs E A Cox—R & VanV—131.....	1.20
Oct 7, 1905 J W Shipley v L & L Stewart—R & VanV—132.....	1.60
Nov 22, 1905 E R Swinburne vs Boyd & Ewing—McC P & N-133	7.00
Dec 11, 1905 J W Matlock vs Geo J Currin—R & VanV—133.....	.20
Mch 21, 1906 E R Coghlin vs J R Brosnan—R & VanV—134.....	.20
Mch 23, 1906 Elsie Cecil vs Wilfod Cecil—Woodson—135.....	.20
Mch 30, 1906 Mary Bode vs J H Bode—R & VanV—136.....	.20
Mch 31, 1906 F Blahm vs Andrew Wall et al—Phelps & N—136...	.20
Apr 20, 1906 McCoy & Crossfield vs Roy Barzee—Littlefield—137	.20
May 4, 1906 Wind River Lumber Co vs G D Craw-R & VanV-138	7.80
May 5, 1906 Halverson & Mason vs Crow & Everett, Dobyns, 138	.20
May 10, 1906 C T Walker vs Musgrove Bros—Robinson—139.....	3.80
May 31, 1906 Farmers and M Bank vs James N Luper—Skipworth—139.....	.20
June 8, 1906 C T Walker vs T A King—Robinson—140.....	.20
	$24.20

The above items of mileage are not dead accounts, but fees that accrue from time to time and are collected when cases are settled, or at periods of 30 or 60 days. The above is a statement of the mileage uncollected as it stood when we made examination of the matter of mileage earned.

RECAPITULATION

of collections not turned over to the County Treasurer.

Roll of 1899.

Receipt no 816 not entered in the register.....$	2.90
Receipt no 1903, $41.02, of which but $4.83 is entered on the register...	36.19
Receipt no 1309 for 30c, entered on reg as 15c...	.15
	$39.24
1900: Rec no 583 for $12.84 is entered in reg as $12.48.....	.36
Rec no 1126 for $9.85 is entered in reg as $9.58....	.27
Rec no 1417 not entered..	1.84
Rec no 1418 not entered..	42.40
	$44.87
	$84.11
1901: Rec no 924, $5.20, entered in reg $10.40...	5.20
Total shortage of J W Matlock..$	78.91
1902: Shortage of W L Saling, Assessor. Collected by assessor, not turned over (roll, page 47)	$77.66
1902: Error footing reg..	2.03
Error in entering receipts into register.....	1.19
	$3.22
1903: Reported collected on roll not turned over.	57.53
1904: Error in turnover Apr 8, 1905.....	200.00
Error in turnover Mch 27, 1905.....	9.52
Credited on roll but not turned over:	
Receipt no 1566.....	7.55
Receipt no 2325.....	10,22
Receipt no 2251.....	.28
Page 107 in roll.....	80.00
Page 134 in roll.....	7.92
	$315.49
1905, Jan 1st to July 1st.	
Error in footing register to page 38.....	.36
Receipt no 1334, entered on roll $9.79, in register $8.29.....	1.50
Receipt no 1461, not in register.....	87.90
Receipt 783, $56.18 in roll $56.08 in register.....	.10
	89.86
Receipt no 239 turned over twice in error.....	7.54
	$82.32

Total shortage of Sheriff Shutt...$458 56

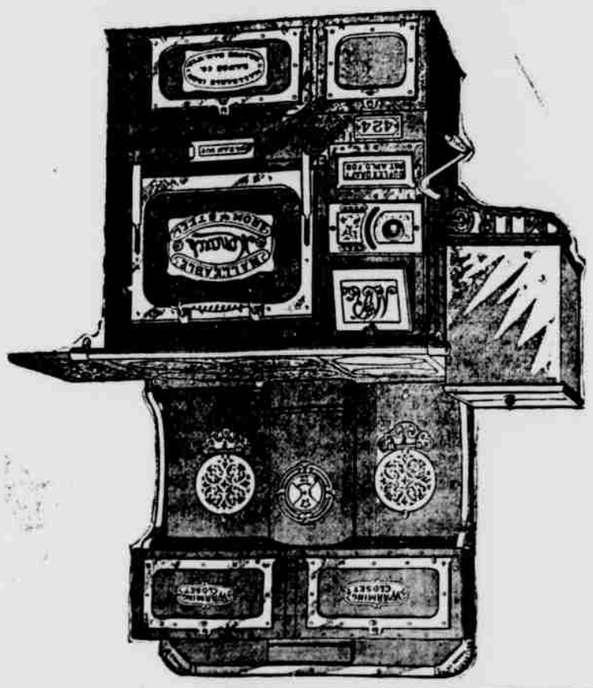
With reference to the office of Sheriff we found the rolls placed in their hands for collection to be the orrignal tax rolls prepared by the Assessor, whereas the law provides that for the purpose of collecting taxes, the Sheriff shall be furnished with a certified transcript of the original roll and the original be kept as a record in the office of County Clerk.

In the year 1900 when the taxes of the previous year were being collected, only a few errors of any importance were made, namely in entereing receipts No. 816, No. 903, and No. 1309 into the Register thus carrying the same errors

[Continued on page 3.]

MONARCH

Malleable Ranges



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If the lowest priced we have them

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THE PASTIME

Stockholders' Meeting.

Notice is hereby given that the Annual Meeting of the stockholders of the Oregon Northern Railway Company will be held at the office of C. E. Woodson in the City of Heppner, on Tuesday the 11th day of December, 1906, at the hour of 10 o'clock a. m., for the purpose of electing directors and for the transaction of such other business as may come before the meeting.

C. E. WOODSON, Secretary.

Dated Dec. 10, 1906.
Nov15-Dec6.

The Heppner Gazette—the news of Morrow County; The Weekly Oregonian—the news and thought of the world. Both at a special price. Inquire or address The Gazette, Heppner, Or.

The news of both hemispheres—in The Weekly Oregonian.

THE BREWERY

The Best Liquors and Wines.

HOPGOLD BEER

Leading Brands of Cigars

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Willis Stewart, Prop

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AND CAN FURNISH RIGS AND DRIVER ON SHORT NOTICE : : :

Heppner, - Oregon

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AND UNION PACIFIC

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SALT LAKE and DENVER

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Daily Departs	TIME SCHEDULES Heppner, Or.	Daily Arrives
9:00 a. m.	Fast Mail—For East and West	
	Fast Mail—From East and West	5:35 p. m.
9:00 a. m.	Express—For East and West	
	Express—From East and West	5:35 p.

STEAMER LINES.

Boat service between Portland, Astoria, Orogon City, Dayton, Salem, Independence, Corvallis and all Columbia and Willamette River points.

SNAKE RIVER ROUTE.

Steamers between Riparia and Lewiston leave Riparia daily at 10:40 a. m. except Saturday, returning leave Lewiston daily at 7 a. m. except Friday.

J. B. HUDDLESON, Agent, Heppner.

WM McMURRAY, G. P. A.

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High Grade Cigars
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Nuts and Fruits
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Root Beer

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Friedrich

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