

REPORT ON COUNTY OFFICES MADE

But it Only Gives Tabulation of Books and Sheds Little Light Upon General Financial Conditions

The following report of an audit of the books of the various county officers was received too late for publication last week.

Report on examination of the county officers' books for the year 1912. To the Hon. County Court, Crook County, Oregon. Gentlemen:

Pursuant to your order I have made an examination of the books of the several county officers of Crook county for the year 1912, and report as follows.

The County Clerk, Warren Brown. The county clerk has collected and deposited in the treasury each month the following amounts:

January, 1912, \$579.22; February, \$677.69; March, 709.38; April, \$679.30; May, \$686.43; June, \$609.60; July, \$628.91; August, \$622.05; September, \$627.15; October, \$628.50; November, \$726.76; December, \$565.25. (Deposited Jan. 11, 1913.) Total, \$7740.24.

In addition to the foregoing the clerk has transacted the following business: May 6, 1912, motion Cox vs. Beach, \$2.50; May 14, 1912, demurrer P. R. Co. vs. Norwood, \$5; trial fee Saxon v. Barber \$2; 1884 case answer, hal due, \$2.50; total, \$12. Credits, an error in addition on receiving book, \$2.50. Balance due from clerk, \$9.50.

Game License.

I have examined the game license stubs and find the clerk has issued hunters' and anglers' licenses to the amount of \$2202, which agrees with the statement made by the clerk on January 17, 1913, which is as follows:

Statement January 17, 1913.
Hunting, resident, 500 at \$1 \$ 500
Angling, resident, 1283 at \$1 \$1283
Combination resident 207 at \$2 \$414
Non-resident angling 1 at \$5 \$ 5

Total \$2202

Adoptions.

Two adoptions as follows: No. 269, Leona Alice Bachum; No. 378, Wm. Whitehead. These adoptions do not appear to be charged for. In some counties they collect for adoptions and some they do not. Adoptions are not mentioned in the list of matters for which the clerk is to make charges.

County Warrants.

I have examined the stubs of the warrants issued by the county clerk, for the general fund, the road fund, the high school fund and the scalp bounties, and they appear to be correctly issued according to the authority of the county court and the scalp bounty vouchers on file.

The clerk has exhibited to me the money on deposit in court, as follows: Unidentified amount, \$118.89; Smith case, \$420.34; Barnett estate, \$139.83.

At the present time the county clerk is running his office short-handed. This has caused some of the work to fall behind. Notably, the warrant register, and the cancellation of the cancelled warrants thereon, which is quite an important record.

In a general way, I feel like complimenting the county clerk, and indeed the three principal officers of the county handling county funds, for the very systematic manner in which he conducts his office. He is both recorder and clerk and as recorder there is nothing out in his work, and as clerk those items wherein he has failed to collect are such items as have been largely in doubt, except the trial fee, doubtless overlooked in the press of business at the trial, a very common oversight among clerks. His work throughout shows the utmost regard for protecting the county's interests so far as his office is concerned.

The Sheriff, T. N. Balfour.

The sheriff has collected taxes as follows:
Taxes collected in 1911 and deposited on January 8, 1912 .. \$ 4,286.00
Taxes 1911 .. \$208,977.21
Taxes 1910 .. 2,810.70
Taxes 1909 .. 724.05
Taxes 1908 .. 329.88
Taxes 1907 .. 241.65
Taxes 1906 .. 231.83
Taxes 1905 .. 32.93
Taxes 1904 .. 2.00
Taxes 1901 .. 14.32

Total .. \$217,750.57

These amounts have been deposited as collected during the year 1912. The sheriff has also collected and deposited (on January 6, 1913) 1912 collections as follows:

Taxes 1911 .. \$13,407.80
Taxes 1910 .. 2,410.85
Taxes 1909 .. 338.11
Taxes 1908 .. 409.47
Taxes 1906 .. 53.95

Total .. \$17,120.16

Errors and Omissions.

Addition of page 25 register, sheriff's debit \$0.25; receipts 2823 to 2830 (1907) not deposited, \$194.93. Total debits, \$195.22.

Addition page 29 sheriff's .. \$ 10.00
Addition page 61 sheriff's .. 1.00
Addition page 63 sheriff's .. 10.00
Addition page 64 sheriff's .. 10.00
Receipt 2650 error .. .60
Receipt 3144 transposition .. 1.80
Receipt 3673 error .. .50
Receipt 3701 .. .01
(Towns) 1273 error .. 2.00
(Towns) 4629 (1910) trans-

position .. 27
Total .. \$ 36.18
Balance due from sheriff .. \$158.04

Sheriff's Fees for Mileage and Service of Process.

The sheriff has earned, according to his docket, fees and mileages in civil cases, to the amount of \$429.10 (Of this amount the docket shows \$173.50 paid, and as the balance it does not say whether paid or not.)

In addition to the above, the docket shows 81 cases in which service has been made, attachments filed, garnishee process served, exclusive of mileages, not shown on the docket, and these 81 cases call for fees of \$30.55. The sheriff has also executed five deeds, according to the deed record, at \$2, \$10.

In all the other counties in the state of Oregon, where I have conducted examinations, the sheriffs have paid this class of fees to the treasurer, twice a year, and they are still doing so.

But the attorney general has delivered himself of an opinion on this subject (page 244 Biennial Report 1910-1912) wherein he declares that such fees are no longer authorized to be collected by sheriffs, the same having been superceded by the flat-salary law for county officers.

The attorney general discusses this question at length, comparing the several salary bills and flat-salary bills, and declares that all such fees cannot be collected.

He is further fortified in this opinion by a ruling of the supreme court in the case of the State ex rei v. Dunbar, 53 Or. 45, declaring that when a law was passed placing an officer on flat salary, whose compensation was previously gained from fees, and

there is no law providing that such fees shall continue to be collected for the benefit of the county, that they cannot be collected, as there is no authority therefor.

Having a doubt in this matter I addressed a letter to the attorney general asking him how these fees should be disposed of, and his letter I attach hereto.

March 12, 1913.

Mr. J. H. Wilson,
Prineville, Oregon.

Dear Sir: I am today in receipt of your letter of the 10th instant in which you ask for an opinion concerning the disposition of various fees and mileages earned by the sheriff of your county. You wish to know whether or not he should turn the same over to the county treasurer, or could he keep them in addition to his regular salary.

Replying I would state that it is provided in chapter 199 of the General Laws of Oregon for 1911 that: "The said officers shall receive no other compensation whatever for their services, and all fees collected under existing laws, by them, shall be turned into the county treasury of said county."

I am of the opinion that this restriction applies to all of the county officers, and that all fees collected by any of the county officers should be turned into the county treasury.

Yours very truly,
A. M. CRAWFORD,
Attorney General.

The County Treasurer, Ralph L. Jordan.

The treasurer has received the following amounts during the year 1912:

Liquor licenses	\$ 1,500.00
Pool licenses	25.00
Circus licenses	25.00
Forrest rental	3,104.04
Sale of old stove	10.00
Interest on reg warrants	3.37
Institute fund paid in	95.45
Fines	687.95
Road supplies	170.10
Refund from roads	409.50
Refund from bond interest	30.00
Refund roads	42.50
State school funds	5,613.48
County clerk's fees pd	7,724.89
Sale of bonds	4,095.90
Scalp bounty	2,196.50
Bond interest deposited	3,256.00
Taxes from sheriff	217,750.57
Warrants sold for roads	25,000.00
Total	\$271,740.25
Transfers: Account roads	25,120.00
Transfer: Acct bounty	2,100.00
Transfer: Acct fines	1,410.41
Total	\$300,375.66
Balance on hand January 1, 1912	\$ 6,423.09
Total receipts	\$306,798.75

Disbursements.

The treasurer has paid as follows:
Game fines warrants redeemed \$ 80.65 || Scalp bounty warrants red | 2,766.29 |
Interest on school bonds	1,647.00
Credits New York banks	1,705.00
City warrants redeemed	4,987.44
Care feeble minded	109.00
Library orders redeemed	293.36
School spl orders redeem	46,664.34
Supt.'s orders paid	35,562.11
State taxes paid	39,599.76
High sch warrants paid	833.32
County warrants and int	93,814.77
Pub road warrants paid	22,888.22
Rd fund (R. H. Bayley) pd	36,695.16
Total	**\$287,647.42**
Transfer genl from school	1,410.41
Balance Jan. 1, 1913	17,749.92
Total	**\$306,798.75**

Respectfully submitted,

J. H. WILSON,
Accountant.

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HAVE EYES ON THIS SECTION

Another Jewish Colony May Come to Engage in Dairying.

According to A. B. Mesher of Portland, who is in with a party of eight homeseekers, there is another Jewish colony considering coming to Central Oregon. There are 50 of these people who are each looking for 40 acres of land for the purpose of dairy farming. The Hebrew Agricultural Society of Portland is doing much in encouraging this back to the soil movement. Among other things, it



A. B. Mesher.

gave an illustrated lecture last Sunday on farming.

The opportunities for dairying in this section of the state, with its creameries and cheese factories, are becoming widely known, and the number of persons coming in to engage in this branch of farming is increasing rapidly.

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