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WILL BUY UP LANDS AGAIN

COUNTY JUDGES DECIDE TO BID AT DELINQUENT TAX SALES.

After Discussing the New Redemption Law, They Prepare a List of Very Pertinent Questions.

The County Judges and Commissioners Association are still considerable at sea, and asked some very important questions of the people of Oregon, at their meeting in Judge Cake's chambers yesterday, says Saturday's Oregonian. The meeting was not a large one, as but seven counties were represented but the officials of other counties had sent word that they would have been present had not circumstances prevented. The outcome of the proceedings will be watched with interest by the Judges and Commissioners all over the state, as the problems debated concern the disposal of lands bid in by the Judges at delinquent tax sales.

There were present Judges J. H. D. Gray, of Clatsop; J. B. Doan, of Columbia; H. M. Palmer, of Linn; A. G. Bartholomew, of Morrow; W. M. Cake and Commissioners Showers, of Multnomah; John Fulton, of Sherman, and George A. Hartman, of Umatilla. Judge Bartholomew acted as chairman and Judge Fulton was named secretary. Apologies for unavoidable absence were received from Judge Thomas F. Ryan of Clackamas; E. Woodward, of Benton; H. R. Kincaid, of Lane; J. F. Stevens, of Malheur, and Geo. C. Blakely, of Wasco.

Since 1889 county judges have been bidding in lands at delinquent tax sales in behalf of their respective counties, but were not empowered to dispose of these unless the owners decided to redeem them. The legislature of 1901 undertook to empower the judges to sell these lands to the highest bidder for cash, but left the matter of back taxes in such doubt that this meeting was called to discuss the proper mode of procedure.

Judge Cake said he saw nothing in the new law that would prevent the sale of lands for the full amount of back taxes, and that the county judges could bid them in for their respective counties, provided outside bids were not high enough to cover the accumulation of charges. He suggested that this mode of procedure be gone through with after July 1, 1901, when the new law goes into force. He saw nothing to prevent county judges from buying these lands year after year, so long as individuals did not offer the delinquent sum in full.

Judge Gray, of Astoria, felt very much relieved on hearing Judge Cake's opinion, as he feared there had been a put up job in the last legislature, to enable brokers to obtain title very cheaply to lands already bought up by Clatsop county. The annual purchases of delinquent lands in his county since 1889 now aggregate about \$70,000, he said, and if his county were compelled to relinquish title to these lands at a title of their value, the loss to the property owners of Clatsop who do pay their taxes would be very large.

Judge Hartman, of Pendleton, differed with Judge Cake, and thought the act of 1901 would be declared unconstitutional on account of a technical error in the wording of the title, which should have covered the whole matter in the body of the act. As to bidding on the same land, bid in at a previous sale, he considered that impracticable. "We own the land now, and how can we buy it again?" he asked.

Judge Bartholomew did not consider Morrow county very much interested in the matter, as there are no delinquent taxes to speak of, property owners coming forward punctually as a rule. He took occasion to remark that his county is not only unhampered by delinquent tax lists but is also nearly out of debt, its outstanding warrants having been nearly all called in. He could not see, however, how county judges could bid in property at

Sheriff's sales hereafter, without offering the ready cash, as the recent law provides that such sales shall be made for cash only.

Judge Cake said: "The land already owes the county the cash, so so there need be no cash in the transaction."
Judge Gray had been in the habit of tendering county warrants to the Sheriff for these lands, and these warrants would be immediately cancelled. He had followed this course at the advice of the leading attorneys of Astoria.

The respective problems were not solved in the debate, and were condensed into the following queries:

Is the law on page 71, of the statutes of 1901, constitutional in its title, covering all matter contained in the act? Does the law of 1901, which was amendatory of that of 1893, enable counties to give indefeasible title to the purchaser? Is the latter law a curative act, or does it empower an official to perform a certain duty?

Does said act authorize Sheriffs to sell lands for the delinquent taxes of several preceding years, other than those which the county has purchased at tax sales, where time for redemption has not expired?

Can a county bid on land at Sheriff's sales, where such lands have formerly been bid in by such county?

These questions will be submitted to two or three well known law firms for answer.

The meeting was in favor of going ahead with the delinquent tax sales at the proper time, and of tacking all the unpaid taxes of previous years to the sum total. When outside bidders do not reach these figures, the Judges will bid in the property, thus protecting the proper owner from the broker, who would oftentimes obtain title and speculate on the property to the detriment of both county and delinquent taxpayer.

Sheriff's county reports a very small amount of county lands on hand. Multnomah county has none to speak of, as very few purchases have been made by the county judges, and what were have been redeemed. Delinquent taxes and non-paid mortgage taxes may be effected by the working of the law, however, to the tune of \$200,000.

Umatilla county has \$8000 worth and Linn county \$2500 worth in the '98 tax roll. Judge Palmer was not advised as to amounts on hand from purchases made by his predecessors.

The convention adjourned at 5 P. M., to await the call of the chairman, and the visiting judges prepared to return to their homes. Each expressed himself as feeling benefited by the debate, and considerably relieved of anxiety over the matter, as much depends hereafter on the workings of the law in regard to clearing up delinquent taxes.

First National Bank.

Permission has been granted by the controller of the currency for the establishment and organization of the first National Bank of Ontario. The stockholders in this institution are B. F. Olden, Frank R. Coffin, M. Alexander and Thos. Davis of Boise, Idaho, and William Jones, John D. Daly, Abner Robbins, N. U. Carpenter and E. H. Test of Oregon.

The first meeting of the stockholders to perfect organization of said bank will be held in Ontario the 6th day of May, 1901. The bank will likely be ready to open up for business shortly after that date.

The stockholders of the bank have secured temporary quarters and will immediately proceed with the erection of a model, up-to-date bank building in this city.—Ontario Argus.

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STATE SCHOOL FUND STEAL

EX-CLERK DAVIS' SHORTAGE IS JUST \$30,928.33.

Experts Report That the State Treasurer and School Land Board Could Have Detected Defalcation.

A recent dispatch from Salem says: The clerks employed by Attorney-General Blackburn, under authority of the legislature, to examine the books of the State Land Office, today filed their report. The report does not show anything of a material nature in addition to that reported by the legislative committee. The books kept during the term of Napoleon Davis and George W. Davis, as clerks of the State Land Board, were examined.

It is shown that there was a shortage of \$30,928.33 during the latter's term, but that the books of Napoleon Davis are correct. The total amount of defalcation of George W. Davis was \$30,952.08, but Mr Davis had made errors in favor of the state amounting to \$23.75, reducing the amount still due the state by that sum. The sureties on Davis' official bond were George G. Bingham and E. P. McCormack, the amount of the bond being \$5000. Attorney-General Blackburn stated that he understood that the bond will be paid without any litigation, but inquiry of the gentlemen most interested elicits the information that neither knows what action will be taken. In any event, the state stands to lose nearly \$26,000.

In closing the report on the books during this term, the clerks present this indictment against the state officials: "The State Treasurer or State Land Board could have ascertained very easily whether or not these statements were correct."
The report does not set out in detail the manner in which each item of defalcation was effected, but the report does show that each item was defalcated from each item.

The report of the clerks for the term of Napoleon Davis shows that during that gentleman's incumbency as clerk of the board, he collected moneys aggregating \$1,172,850.45, and turned over to the State Treasurer the same amount.
The clerks also say that they were unable to find a cash book in which swamp and tide land receipts were entered, though the book is frequently referred to in the ledger containing this account. Not being able to check up the ledger with the cash book, they compared the receipts shown in the ledger with the original deeds.

It is also stated that the printed report of Napoleon Davis' term does not correspond entirely with the records, and a number of errors are cited. It appears, however, that these errors are probably typographical, and were overlooked in proofreading.
On the subject of prompt payment of money, the report says: "It is evident from a careful examination of the work that the money was not turned over promptly, and at the close of the first year of his term the clerk had some \$40,000 which he had not turned over to the Treasurer. At the end of the second year he paid up to within about \$10,000 and then ran behind again, and so on until the close of his term. During all this time he had given but a \$5000 bond."

DAVIS' WHEREABOUTS UNKNOWN.
Attorney-General Blackburn was asked today what his next step in the land office matter will be. He said that the clerks will now examine the books of the terms of W. A. Odell and M. L. Chamberlain. So far as concerns criminal proceedings against ex-Clerk Davis, Judge Blackburn says he will leave the matter to the prosecuting attorney of this district.
Mr. Davis left Salem a day or two after the defalcation was discovered, early in February, and has not been here since. So far as can be learned, no one knows where he is.

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