

# GRAND JURY RECOMMENDS COMPLETE REORGANIZATION JACKSON CO. GOVERNMENT

Honorable F. M. Calkins, Judge of the Circuit Court.

The grand jury for the May term begs to submit the following report to you, in addition to the indictments, which have heretofore been presented:

In view of the disturbed state of mind of the public, and the pressure of public opinion, together with charges and evidence that have come before this grand jury, we have felt it our duty to investigate carefully the affairs of the county. The jury has labored hard to this end and the findings in the following report are fully substantiated by the law and the evidence.

**Sheriff's Office.**  
We find that the sheriff is regularly turning over to the treasurer, funds collected by his office and complying with the law in this respect.

The collection of delinquent, unsecured personal taxes shows every evidence of neglect in past years, for which there seems to be no good excuse. The 1913 list shows \$11,206.33 outlaid by limitation, after collecting \$966.67 by special effort. The lists for 1914, 1915, 1916, 1917, 1918 and 1919 amount to \$36,484.03, without penalties and interest which will increase the amount by an estimated 50 per cent. The county court has issued an order to the sheriff to proceed with the collection of all lists at once, and has agreed to furnish the necessary help to this end. The sheriff has assured the jury that delinquent personal taxes have been placed against real property in all cases where real property exists.

**Treasurer's Office.**  
The treasurer is conducting his affairs in accordance with the law and in to be commended for his firm stand in that regard. He is keeping deposits with the banks of the county well protected by security.

He is within his rights in declining to accept turn overs of tax monies from the sheriff without accompanying distribution sheets which show the accounts to which the monies belong. But as the preparation of these distribution sheets is a matter of considerable work, the sheriff is compelled to accumulate large sums in his tax collector's bank account during the two tax paying periods, awaiting the preparation of the sheets. As a result, the county loses its 2 per cent interest on the treasurer's daily balances and the monies have not the protection of the treasurer's security bonds and the securities required of the banks upon county treasurer's deposits. While the interest on daily balances lost in this way will amount to only \$500 to \$1000 annually, the lack of security to protect the large sums of money in the tax collector's bank accounts is a matter of much importance. We have carefully gone over this matter with the treasurer, the sheriff, the county court and believe that an arrangement agreeable to all has been made, which will permit the sheriff to remit daily to the treasurer.

**Assessor's Office.**  
The assessor appears to have his affairs in excellent shape.

The matter of valuation of timber was discussed thoroughly with the assessor, and the jury finds decided opportunity for improvement here. We find that the assessor cruised a small area of timber at a cost of \$500 and increased the assessed valuation \$300,000, which means an annual increase of income of \$6000 at a twenty mill tax rate.

The assessor estimates that a cruise of all the timber in the county, with the usual maps, would cost \$50,000 to \$100,000, and that the resulting reclassification and valuation would increase the assessed valuation \$2,000,000. This would mean an annual income of \$40,000 at a twenty-mill rate after paying for the cruise. This is good business and the grand jury recommends this move very emphatically. Some letters from other counties in the state which have had their timber cruised will be published later. It should be noted that a cruise once made becomes a permanent record, which can be corrected yearly as the timber is removed or destroyed by fire.

**County Clerk's Office.**  
This office appears to be in good condition. The jury has investigated complaints of the clerk's absence from his office beyond a reasonable amount, and accepts his statement that outside matters unexpectedly compelled him to be away last summer during part of business hours, which he made up in part by working out of hours with no loss of efficiency in the conduct of his office. He states that a similar condition will not recur.

**County Court.**  
The jury has compared the 1918, 1919 and 1920 county budgets and finds the increase in tax rate due mostly to increase in state and school taxes. As these matters are decided by the voters, the county officials have no control. The advance in labor and materials during these years accounts for an increase in the county's internal expenses, which has been within reason. While there is probability of smaller state and school taxes, and that the expense of conducting the internal county affairs may be slightly less than at present, a material reduction in the tax rate will depend upon the results from special elections soon to be held.

It is the belief of this jury that the county court is conducting the county affairs in a careful and businesslike manner. We have reached this conclusion only after careful inquiry, having in mind the many criticisms of their conduct of the county affairs.

**District Attorney.**  
This jury believes that the county's interests which come under the jurisdiction of the district attorney are being well protected. The work imposed by the Bank of Jacksonville cases has been very heavy and we

believe that no effort has been spared to bring the guilty ones to justice and to protect no one.

This jury has inspected the county poor farm and finds the property in excellent condition. The superintendent and county officials are evidently maintaining this worthy institution in an efficient manner and making a pleasant home for our less fortunate citizens.

This jury has inspected the county jail and recommends that all windows of the male ward be protected by steel screens to cover the entire opening, similar to those which cover some of the lower tier windows. Also that all gratings be sealed securely to the walls of the buildings.

The courthouse and grounds are in creditable condition. The annex across the street will add a very serviceable structure at a low cost. The proposed vault in the rear of the court house will provide security for records at a reasonable expense if it can be built at the estimated figure.

In accordance with an order issued by your honorable self, this jury is pleased to report for the public's interest, that John Barleycorn and family, so long confined in the padded cell of the jail, have been returned to mother earth, thus removing a menace and a source of many rumors.

The indictments returned in the Bank of Jacksonville case cover all the criminal acts in connection with the bank's failure that have been presented to the jury. Those remain to be investigated the liability of the bank directors and the state bank examiners, which will have to be deferred until the next term of court, owing to the press of work upon the district attorney.

The county had on deposit in the bank at the time of failure the following:

|                           |              |
|---------------------------|--------------|
| County Treasurer          | \$107,737.50 |
| County clerk (3 accounts) | 1,954.41     |
| County sheriff (2 accts.) | 2,152.88     |
| County assessor           | 23.95        |

Total \$111,867.85  
These accounts were secured by the treasurer's bond of \$20,000 and securities against deposit of \$11,000, which have been collected. The clerk's and sheriff's bonds cover their deposits. They formed the basis of a bill introduced in the last legislature by our senator and representative to free them from the liability. The bill was withdrawn when it was shown that the bill would meet the governor's veto. It will be the duty of the county court to proceed against these bonds unless legislation intervenes to take the matter out of their hands. Of the amount in the clerk's

account \$922.10 is state game and fish licenses which is 25 per cent due the state and accountable direct to the state by the clerk. This lessens the amount of the county's claim by that sum.

The assessor withdrew his account a few days before the bank's failure, except the small balance represented by uncredited deposits, which the assessor has made good to the county.

**Former Treasurer Banned.**  
The treasurer's deposits began to pass the amount of security and to exceed an amount reasonable for the resources of the bank before the middle of 1917, which would suggest that there was ample warning of irregularity so long before the failure that those entrusted with the management of the county affairs, might have detected and have dealt with the matter far enough back as to have prevented the great loss to the county.

The last legislature passed laws, which will to some extent, prevent a similar occurrence, by requiring the treasurer to report monthly to the county court balances on deposit in the several banks, and the amount of security protecting the deposits. This will place the information squarely before the county court. It is pertinent to state that the statutes read that the county or state official other than the treasurer is criminally liable for the loss of the treasurer's funds, unless it can be shown that such official is a party to an illegal act, which results in a loss.

**County Court Exonerated.**  
In this case, no evidence has been produced to show liability on the part of any county official, but we do know that monthly statements from the banks holding treasurer's deposits, setting forth the daily balances and interest thereon were a part of the papers turned over to the county clerk by the treasurer and filed without presenting them to the county court for review.

The auditor's report for 1919 wherein the deposits in the Bank of Jacksonville showed about \$64,000 on December 31, 1919, was accepted, approved and filed by the county court June 2, 1920.

This jury is of the opinion that the annual audit should be ordered by and made to the grand jury, and then made public. While all records are accessible to a grand jury, the examination of the audit should be specifically a part of their duties and if made to them, it would become so. Legislation would be necessary to accomplish this.

**County Government Faulty.**

It is the opinion of this jury that the present method of county government is faulty. As the county officials are elective, there seems to be no authority to remedy a possible lack of co-ordination between officials. Irregular action upon the part of one official cannot be corrected by another. Just why county government is so organized when a city, a state and the nation have authoritative heads is possibly explainable, but to this jury the question is unanswered. Whether the county court should be made responsible for the lawful and businesslike conduct of the county's affairs, or whether a single head should be entrusted with this duty, is a matter of opinion.

Under the present laws, the only method of procedure against an of-

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of careful inquiry into county affairs to protect the public interests. Respectfully submitted, JOHN W. ELDEN, Foreman of the Grand Jury, June 2, 1921.

**LOST OR MISLAID**

Policy No. 254681, issued by the Penn Mutual Life Insurance Company, on the life of George N. Anderson. The finder will please return it to the undersigned. An application has been made for the issuing of a duplicate.

GEO. N. ANDERSON  
344 E. Main, Astoria, Ore.

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