

Yamhill County Reporter

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NO. 11.

FIRST REPORT OF EXPERTS.

SHORTAGES AGGREGATE \$9,841.64.

The County Court Orders Proceedings To Collect.

COUNTY COMMISSIONERS.

ADJOURNED TERM, FEB. 25, 1901.
In the matter of settlement with county treasurer, O. O. Rhude. It appearing to the court from the examination of the books, papers and accounts of said treasurer and those of the county clerk, and from the report of Clark and Buchanan, accountants employed by the county court to expert the books and accounts of the several county officers, that there is a deficiency or shortage in said treasurer's accounts amounting to \$1,539.11, and that upon a count of the assets of said treasurer by the county court said shortage is found, it is therefore ordered by the court that said county treasurer be and is hereby declared in default in said sum, and the prosecuting attorney of the Third judicial district is hereby requested, authorized and ordered to bring such legal proceedings as may be necessary for the collection of said sum.

In the matter of the examination of the accounts of J. W. Henry, ex-sheriff and tax collector for Yamhill county from July, 1896, to July, 1898, a like investigation reveals a shortage of \$2,041.23, and a like order is made for legal proceedings to collect said amount.

Accounts of W. G. Henderson, sheriff from July, 1894, to July, 1896, and from July, 1898, to July, 1900, on like examination found short in the sum of \$2,116.83 and like order was made for collection.

Accounts of W. L. Warren, sheriff from July, 1890, to July, 1894, on like examination found short in the sum of \$4,144.45, and like order was made for collection.

Settlement with county clerk and recorder continued until next term of court.

Resignation of James Minty as stock inspector accepted upon the appointment and qualification of another man for the office.

The figures show the actual shortage as found by the experts to be due the county from the officers named. As regards the sheriffs, the figures given are the totals for the different years and the grand total for each officer. Under the head "cash discrepancy" is given the amount which has not been accounted for, and for which receipts were given to taxpayers by the sheriff, but in transferring the amounts to the tax register errors and discrepancies occur as shown by the figures of the report. "Other discrepancies" in the reports refer to amounts not transferred to the delinquent roll, and failure to collect the penalty on delinquent taxpayers. With these explanations it is thought the figures will be easily understood. In justice to the ex-sheriffs it must be said that the loose method allowed in this county is in the main responsible for the deficiencies. For instance—Mr. A. says to the sheriff, "Don't put my property on the delinquent roll, I'll pay the tax in a short time." The sheriff takes him at his word; the tax is marked paid on the regular roll to keep it off the delinquent list; the man forgets to pay, and the amount is charged up to the sheriff. There are a number of these cases.

In the case of Treasurer Rhude, the main discrepancy is in the amount of warrants he claims to have paid and turned over to the county clerk. By reference to the table as given elsewhere it is seen that for Sept., 1898, he holds the clerk's receipt for \$769.57 in warrants and \$62.33 in interest, when as a matter of fact he turned in warrants amounting to \$969.57, thus making a discrepancy against himself of \$200, and in the interest an error in his own favor of ten cents. In January, 1899, the discrepancy in the amount of warrants is \$501.00 in favor of the treasurer, thus he got credit for \$501.00 which the experts have been unable to find warrants to balance. This particular table is of considerable interest, and will bear closest scrutiny.

McMINNVILLE, ORE., Feb. 23, 1901.
To The Honorable County Court of Yamhill County, Oregon.
Gentlemen: The accompanying statements, marked "Exhibit B," Nos. 1 to 15 inclusive, showing the summaries of taxes for the years 1890 to 1899 inclusive, cover the terms of office of the following sheriffs: W. L. Warren to July, 1894, W. G. Henderson from July, 1894, to July, 1896, J. W. Henry from July, 1896, to July, 1898, W. G. Henderson from July, 1898, to July, 1900, F. W. Sitton from July, 1900, to date. In the absence of an account in the clerk's office showing the amount of taxes for any year to be collected by the sheriff, and also the fact that the tax rolls, after having been extended by the clerk, have been handed to the sheriff for collection without being balanced, it has been necessary to take the rolls as they exist, accepting any and all apparent changes in items thereon without reference to whether these changes were made by the clerk when extending the rolls, or by the sheriff after receiving the rolls for collection. To follow the correct method of accounting in the matter of taxes, it must be kept in mind that after the rolls are made up by the assessor, they are by that officer turned over to the clerk, who extends the items, adding the special taxes for the different school districts and cities. This completed roll or rolls should then be balanced, i. e., the footing of the general tax and special levies on each page should equal the total as shown in the total tax column. The summary of these then gives the exact amount of tax, both general and special, to be collected in accordance with the regular assessment submitted by the assessor and the levy ordered by the county court, and should be charged to the sheriff on the clerk's ledger in sum total of the amount shown, when the rolls are handed to the officer and his receipt taken in like amount therefor. The sheriff in turning over the amounts collected by him to the treasurer, takes the treasurer's receipt in triplicate, one of which he files with the clerk, who then credits the sheriff's account with the amount paid and charges same to the treasurer. This plan is followed until the taxes are declared delinquent by the county court, when the sheriff should balance the original roll, i. e., the footings of the amounts collected, as shown by the tax column and the footings of the tax delinquent and errors and remitted columns, should equal the amount of the total tax. Upon the summary statement being made by the sheriff, the clerk's ledger will show the credit given to the sheriff's account for these delinquent, errors and remitted amounts thereby closing the account and insuring absolute accuracy, and what is equally to be desired, a permanent record of the tax transactions for the year covered. The original rolls are to be retained by the clerk and not, as has been the custom of this county, returned to the sheriff. The same plan is followed in the conduct of the delinquent roll. In addition to the account with the sheriff and treasurer, as above stated, the clerk's ledger should contain a separate account of each year's taxes showing the total tax amount collected, errors, remittances, etc., and amount unpaid, if any. No changes or alterations of any kind should be permitted on the original rolls, as they are the real and permanent record of the transaction. Prior to the 1893 tax we have found no record of the amounts collected by the sheriff other than the

amounts stated as collected on the rolls, no register of the receipts having been kept. In the collection of the 1890 tax even the numbers of the receipts given do not appear on the rolls, and during the entire ten years covered by us, excepting the 1899 tax now delinquent, we find the collection of delinquent taxes entered on the original rolls and in cases duplicated on the delinquent roll. This naturally creates confusion, and gives rise to errors, omissions, etc., that could not occur by proper handling, as above directed. The receipts for the years 1890-1-2 are not intact or continuous which, in the absence of registers, makes an absolutely correct statement impossible. It will be noticed that a charge has been made to the different sheriffs for the item of penalty not collected on delinquent taxes. It is the custom of nearly all the counties of this state to collect a penalty on delinquent taxes to cover the additional cost of making the delinquent roll, notifications, etc. Your county has usually collected 2 per cent for the penalty above stated. It being manifestly unjust to allow the sheriff to exact this from some and not from all, the charge is made for your consideration. The charge for amounts not transferred to the delinquent roll arises from two causes, carelessness in copying and not balancing the rolls, and the custom of some of the sheriffs to omit them from the delinquent roll at the request of the persons interested, relying on their promises to pay the amounts. These omissions from your records have, in the change of officers, been lost sight of and consequently not collected. We find, in numerous instances, what have been marked as "double assessments" by the sheriffs, thereby extinguishing the tax, are not so in fact, the errors having arisen from similarity in names and descriptions of property, and we suggest that in future, before an apparent double assessment is so noted on the roll, the same be submitted to the assessor in writing and by him passed upon.

Another serious omission is the absence from the commissioners' journal of the errors, remittances, etc. accepted by the county court, which should thereon be recorded as allowed. We have, under your instructions, given credit for these amounts as they appear on the rolls notwithstanding same do not show on the commissioner's journal. The poll tax collected by the Assessor prior to 1892 does not appear in the Treasurer's account, it having been retained by the Assessor, under order of the County Court, on a count of his salary. In this connection permit us to say that such an arrangement, while correct enough in intent, is conducive of errors and possibly shortcomings. All indebtedness of the County should be paid by regular warrants thereby securing vouchers for record easily traced and referred to. We have not passed upon the amounts collected by the Sheriff's on account of the bicycle Path Fund as there are no complete records of the same. A glance at the total amount of errors, etc., during the past ten years, discloses the fact that your county has paid the state tax on amounts never existing, something to be avoided in the future if possible. With a strict adherence to the system as outlined, overcollections, double collections, etc., can not occur without being immediately discovered and rectified. The statement of the 1899 tax, showing no discrepancies, is the best illustration of the advantages to be derived from a perfect method of accounting. The poll tax collected by the Assessor should be included in the total tax as charged to the Sheriff on the clerk's ledger. Credit may be given to the sheriff in accordance with the treasurer's receipt to the assessor for the amount paid. The numerous discrepancies, aggregating as they do several thousand dollars, as shown by the exhibits presented, are the result of a total lack of system in handling the accounts, there having, in the past, been no check and in fact nothing at hand to facilitate a settlement. The attempted settlements made from time to time by your Sheriffs being merely an exhibit in totals of the amounts claimed to have been collected taken from the memorandum of receipts, the balance being allowed as uncollected, errors, etc. This form of settlement is not in compliance with the Statute which requires, and correctly so, an itemized statement of the accounts thereby enabling the County Court to intelligently pass upon them. During the past ten years nearly one million of dollars have been collected by your Sheriffs in cash on account of taxes alone. In accounting for this large sum something beyond the mere financial responsibilities, covered as that is by bonds, is requisite. Each amount collected belongs to some distinct fund or account and the improper placing to the wrong account is technically a breach of trust, for the reason that one fund or account

gains only at the expense of another, consequently too much care can not be exercised in the proper distributions this being entirely in the first instance in the hands of the Sheriff upon whose returns both the Clerk and the Treasurer credit the accounts as set forth. The method of handling property sold for taxes is more or less different in the various counties, the plan of your county buying in such as is not otherwise sold we find to fully cover the needs. This however should be complete and embrace all property otherwise unsettled for and completely exhaust the amount unpaid as shown by the Clerk's ledger, thereby balancing the tax account for the year. An account should then be opened on the Clerk's ledger with these items by themselves. This account will at all times show the amount of property account of tax sales owned by the County and can be disposed of as desired. The plan followed by many of the counties and one which seems to give the best results is for the county to pay the subsequent year's taxes on property purchased by the county; a warrant being drawn for this and passed through the regular channels in order to keep a perfect record. A complete record of the tax certificates of sale issued by the sheriff should be kept by that officer. This has not been done in the past but has now been provided for. The tax rolls as furnished by the State are in many respects hardly suitable for the use of the larger counties it being the custom of many to furnish their own. Allowance is made by the printer of the amount as paid by the State, the difference being paid by the County. We would recommend that future rolls be made in accordance with the local needs under this plan. The increase in cost we believe will be more than offset by the reduction of errors, etc.,

Respectfully submitted,
CLARK & BUCHANAN.

KUYKENDALL-WILSON.

At the home of the bride's parents at North Yamhill, Sunday evening, Feb. 24th, occurred a pretty wedding, where in Miss Zillah Kuykendall was united in marriage to H. F. Wilson, principal of the North Yamhill schools, Rev. Jas. A. Campbell pronouncing the ceremony. The room was tastefully and appropriately decorated, the happy couple standing beneath a large bouquet of calla lilies draped with white satin ribbon. The bride was dressed in white organdie and white chiffon, trimmed with white satin ribbon, and wore orange blossoms in her hair and on her bosom. Miss Flora Wilson was bridesmaid, and Lawrence Kuykendall best man. Miss Wilson wore pale blue cashmere. The wedding march was played by Miss Ollie Wilson. About forty guests were present, and after congratulations had been given, those in attendance partook of an elegant supper. A great many nice and valuable presents were received by the bride and groom, the gifts and the names of their donors being as follows:

Silver knives and forks, Mr. and Mrs. C. V. Kuykendall.
Silver teaspoons, Kate Kuykendall.
Silver tablespoons, John Seitzler.
Dinner set and book case, Mr. and Mrs. Johnnie Harris.
Parlor lamp, Mr. and Mrs. R. Baird.
Berry set, Cecil Baird.
Oil painting, Bella Baird.
Set tumblers, Mina and Bruce Baird.
Tablecloth and napkins, Lena Kuykendall.
Oil painting, Dr. and Mrs. Kuykendall.
Japanese teapot and cake plate, Mr. and Mrs. J. E. Todd.
Lace bed set and chenille table cover, Mr. and Mrs. Jesse Henderson.
Bed spread, Charley Lampman.
Pair lace curtains, Charlie Walker.
Work basket, Ethel Linville.
Clock and linen tablecloth, Mr. and Mrs. S. Wilson.
Water set, Ollie Wilson.
Throw and pickle dish, Flora Wilson.
Cake stand, Fred Wilson.
Jelly dish, Roy Wilson.
Hanging lamp, Albert Wilson.
Silver butter dish, Mr. Chalmers.
Gold bracelet, A. H. Moses.

Dissolution Notice.

The firm of Scott & Williams has been dissolved by mutual consent, and the business divided. Mr. Williams takes the books, stationery and school supplies, brushes, toys, blank books of all kinds, albums, bibles and artists' material, periodicals and general news matter. Mr. Scott will have charge of the music department, including musical merchandise and instruments, sewing machines and supplies, wall paper, jewelry, cutlery, baskets, notions, sporting goods, type writing supplies, spectacles. Business will be continued at the old stand. Your patronage solicited.

WM. SCOTT.
GEO. L. WILLIAMS.

E. W. Howe

This signature is on every box of the genuine
Laxative Bromo-Quinine Tablets
the remedy that cures a cold in one day

DIED.

BEAN—Mrs. Letitia, widow of Napoleon Bean, who died in 1874, an Oregon pioneer of 1853, died at the home of her daughter, Mrs. Lucy Russell, in Etna, Calif., of cancer of the face, on Monday, Feb. 25th. Mrs. Bean was 73 years old and well known and liked by many of the older settlers of Yamhill county. She was a native of North Carolina, and came to Oregon from Missouri. The body arrived in this city yesterday, and the funeral will be held at the residence of Dorris Hutchins, on C street, at 10 a. m., conducted by Rev. Joseph Hoberg.

MICHAELSON—Mrs. Bogebare, died in this city of consumption, on Monday, Feb. 25th, in her 59th year. Her two sons of Astoria and a daughter of Portland were present at the funeral on Tuesday, the same being conducted by the Salvation Army corps.

COLLEGE NOTES.

The anniversary of Washington was observed as a holiday.

W. L. Thompson will represent McMinnville at Corvallis in the attempt to organize a debating league among the colleges.

The chemistry class has a peculiar faculty of watching "father time," especially when the succeeding topics are hard and knotty.

A part of the physical geography class played the truant act, but one of the missing gentlemen was saved the zero mark by a faithful young lady reporting him sick of "a grip." We wish there was more of such faithfulness.

McMinnville College is steadily climbing the ladder to success and fame. We have developed an historian of Modern Europe within the past quarter, and the professor of English credits a modern Josh Billings to the sophomore class and the freshmen also may disclose a noteworthy or a monstrosity at their rhetorical next Monday night.

Mr. Hopfield will act as president of the "rooters" while at the state contest. Mr. McKillop was elected chairman of the delegation from here, and some very skillful wire pulling is expected of him. Those who desire reserved seats at the contest or tickets to the banquet should speak to him immediately. We would like to get another car, but have not disposed of enough tickets so far.

The seniors' rhetorical was held Thursday evening in the chapel. Miss Roberts and Miss Schenk were conspicuous on account of their absence from the platform. If the grip had not made its home in the city this winter we would have thought them slighted, because Pres. Boardman announced the rhetorical to be given by the seniors and preps, instead of seniors and short-course students. This was truly a mistake of the mind and not of the heart. Music was furnished by Miss Trumbull, Prof. Story and the men's glee club. A social hour completed the evening's entertainment.

The Gentlemen Entertain.

Saturday evening there were assembled at Wright's hall, in response to invitations, about eighty ladies and gentlemen, the occasion being a social given by Messrs. V. Grimold, W. L. Hem-bree, L. Nelson, Bert Perkins and Ward Wiscarver. The new orchestra was present and rendered several musical numbers, and George Snyder entertained the company during the evening with a well-rendered vocal solo, and encore. Whist was the main feature of the evening's enjoyment, with crokinole for those who desired. Eighteen tables had been prepared, and after the scores were counted Miss Elsie Hobbs received the prize awarded to the best whist player, and Dr. Lewis won consolation prize. Just before twelve o'clock the hosts led their guests to White's restaurant, where an oyster supper was prepared for them, as a finale to an evening's grand enjoyment.

For Sale.

Advance threshing machine and Russell engine, with tanks, cook wagon and complete outfit. Easy terms. Enquire of W. Houck, McMinnville, Or. 10-3

An Honest Medicine for LaGrippe.

George W. Waitt, of South Gardiner, Me., says: "I have had the worst cough, cold, chills and grip and have taken lots of trash of no account but profit to the vendor. Chamberlain's cough remedy is the only thing that has done any good whatever. I have used one bottle of it and the chills, cold and grip have all left me. I congratulate the manufacturers of an honest medicine." For sale by Howorth.

O. O. RHUDE'S ACCOUNT.

	CLERK'S CREDIT		SHOULD BE		DR.	CR.
	FACE	INT'ST	FACE	INT'ST		
July, 1898.....	\$ 26 50	22	\$ 26 50	22	\$	\$
August.....	934 56	59 15	928 27	59 21	11 23	
September.....	769 57	62 33	969 57	62 23		199 90
October.....	5733 99	339 38	5771 97	342 38		40 98
November.....	5939 00	259 55	5939 04	254 86		4 65
December.....	6222 53	200 87	6222 46	200 88		6 06
January, 1899.....	2396 17	57 53	1895 17	57 53	501 00	
February.....	2599 78	85 25	2551 43	84 86	48 74	
March.....	1727 17	60 02	1727 17	62 47		2 45
April.....	53 00	1 33	53 00	1 33		
May.....	564 21	16 64	514 42	16 64	49 79	
June.....	570 55	72	570 55	72		30
July.....	83 00	3 43	83 00	3 43		
August.....	40 00	85	40 00	85		
September.....	2656 78	126 24	2590 78	120 81	271 43	
October.....	6359 41	298 97	6379 41	288 41		39 44
November.....	12850 94	468 15	12808 94	425 53	384 32	
December.....	4087 31	105 04	3813 65	102 01	276 69	
January, 1900.....	7742 73	252 64	7639 61	165 83	189 93	
February.....	986 00	22 89	986 02	22 89		02
March.....	678 24	15 38	678 27	15 38		
April.....	254 48	3 59	254 48	3 59		
May.....	623 01	13 62	623 01	13 62		
June.....	125 01	4 41	125 01	4 41		10
July.....						
August.....						
September.....						
October.....	10458 41	578 42	10367 54	601 99	67 30	
November.....	13366 39	524 46	13361 25	530 85		501 25
December.....	7073 17	183 66	6676 11	184 33	396 33	
Totals.....	\$94721 88	\$3714 74	\$93391 93	\$3627 66	\$2201 47	\$784 44

Clerks credit—warrants and interest.....\$98,436 62
Should be—warrants and interest.....97,019 59
Due the county.....\$ 1,417 03

In addition to the above there is a net shortage in sundry accounts with cities, towns and school districts, amounting to \$110 08, making a total shortage, as reported by the experts, of \$1,539 11.

W. L. WARREN'S ACCOUNT.

Amount due, cash, on 1890 tax \$ 2 75	Other discrepancy \$ 101 55
" " " 1891 tax 840 19	" " " 841 78
" " " 1892 tax 2004 31	" " " 2004 31
" " " 1893 tax 296 16	" " " 296 16
Total cash discrepancy.....\$3143 41	All other discrepancy \$1001 04
Total shortage.....	\$4144 45

J. W. HENRY'S ACCOUNT.

Amount due, cash, on 1894 tax \$ 14 25	Other discrepancy \$
" " " 1895 tax 230 76	" " " 450 63
" " " 1896 tax 598 52	" " " 461 56
" " " 1897 tax 285 41	" " " "
Total cash discrepancy.....\$1129 04	All other discrepancy \$ 912 19
Total shortage.....	\$2041 23

W. G. HENDERSON'S ACCOUNT.

Amount due, cash, on 1893 tax \$ 316 76	Other discrepancy \$ 49 48
" " " 1894 tax 311 09	" " " 173 68
" " " 1895 tax 371 62	" " " 4 70
" " " 1896 tax 19 90	" " " 30 49
" " " 1897 tax "	" " " 503 48
" " " 1898 tax 22 39	" " " 223 69
Total cash discrepancy.....\$1041 76	All other discrepancy \$1075 52
Over paid 1897.....43	
Total shortage.....	\$2116 83

	TOTAL TAX	COLLECTED	DELINQUENT	ERRORS	ETC
1890.....	\$ 88,573 23	\$ 85,192 51	\$ 2,561 48	\$	\$ 819 24
1891.....	98,189 08	91,211 33	5,089 95		1,887 80
1892.....	147,831 46	137,599 21	7,728 27		2,503 98
1893.....	96,282 18	93,896 76	1,552 20		743 21
1894.....	96,570 76	94,698 31	1,527 70		434 75
1895.....	101,271 11	96,411 40	1,773 95		3,086 76
1896.....	95,722 21	91,584 77	1,649 83		2,586 60
1897.....	95,123 58	93,031 69	1,180 30		921 54
1898.....	95,364 97	92,712 89	1,639 06		1,022 05
1899.....	104,530 27	98,894 13	4,608 71		957 43
Total.....	\$1,019,357 79	\$975,233 01	\$29,382 45		\$14,742 33