

COUNTY BOOKS AUDITED.

Auditor Finds Everything in Good Shape with County Affairs.

To the Honorable County Court of Tillamook County,
Gentlemen:—In accordance with your order appointing me to make an audit of the books of Tillamook County for 1917, I have to report as follows:

I have made the audit as required by the statute of 1915 and herewith present some of the details found in making it.

The Sheriff, W. L. Campbell, has collected taxes on the rolls in his hands as follows: 1899, \$12.94; 1901, \$207; 1906, \$137; 1907, \$1.14; 1908, \$14.17; 1909, \$73.43; 1910, \$15.27; 1911, \$590.15; 1912, \$604.31; 1913, \$6112.54; 1914, \$7,800.78; 1915, \$15,904.39; 1916, \$3,050.72.

His collections on the current roll for 1916 amounted to the sum of \$403,089.14.

All of the amounts have been regularly deposited in the County Treasury, as collected, and the Treasurer's receipts therefore are of record in the sheriff's office.

The last deposit was made the 31st of December, 1917, and it included everything which had been collected to that date. The sheriff is entitled to be released on his official bond.

The sheriff has collected and deposited during 1917 the sum of \$85.60 from millage and fees of service.

The county clerk Erwin Harrison, has collected fees etc. coming into his office the sum of \$5,274.64, which he has deposited in the treasury, with the exception of December fees, which I requested him to not deposit until I had finished the audit.

The clerk has been diligent in handling the business of the office, and has made a good record for a first year. He keeps the office up with the work, as well as any could do, and conducts it in an economical manner.

The Treasurer, B. L. Beals, including the balance on hand Jan. 1st, 1917, the treasurer handled county funds, during the year 1917 to the amount of \$465,061.52. He paid out on account of the several funds \$432,084.92; Balance Jan. 1st, 1918, \$32,976.60; total \$465,061.52.

I compiled this statement from his receipts, issued for money received, and the credits from the cancelled vouchers he filed with the county clerk, those documents of original entry which would have to be produced in case it should have become necessary to establish the statement in the Circuit Court.

The Assessor, C. A. Johnson, the law permits an assessor to make certain collections of taxes on personal property. It is not observed by most assessors, but some do. There is a belief among assessors that the law is not mandatory. But rather a law to enable the county, in emergencies, to get its proportion out of businesses or transient personality which operate within a county between taxing and tax gathering times. It is a good law, and yet it is justly regarded as a nuisance. The power ought to be invested with the regular tax collector to make such collections. Mr. Johnson has collected taxes on personal property during the year 1917 to the amount of \$93,788, being four different collections, each deposited within a day of the time of collection and most of it the day collected.

In making this audit I have used the documents of original entry, in charging officers with collections of county funds where such documents are in existence, and were not, then I have used the best secondary evidence obtainable.

I have compared my conclusions with the balances in the books where these accounts are kept, and they agree.

Tillamook is to be congratulated on having such an admirable set of public officials.

I think that these periodical audits are a very good thing for both officer and county, but I am also firmly of the opinion that it would be better for the county, and for the officers handling county business, if each county in Oregon had an auditor.

Attempts have been made to get the counties under state supervision, but those attempts have always been and always will be futile. Each municipality should take care of its own business, including its oversight, and along with the county agents most counties now think they cannot do without, the taxpayers might well consider the advisability of a county auditor. If he was made the clerk of the county court, and that line of business relieved from the clerk's office, he would not cost the county any more than they now pay, and in many counties not as much. Then the county officer would be cleared every month, and there could be no such thing as a defalcation, nor delinquent deposits.

Yours respectfully,
J. H. Wilson, C. P. A.

Resolution of Condolence

Inasmuch as it has pleased our Heavenly Father to call our beloved sister, Lavina B. Coates;

Be it resolved that we the officers and members of Corinth Relief Corps, No. 54, hereby express our sincere sympathy to the family, in their great loss of a loving and thoughtful mother;

We also grieve for the loss of a faithful and cheerful sister. May her memory long be with us.

Mrs. Susie Conover, Mrs. Stella Perry and Mrs. Linnie Hill.

This is Strictly
A Cash Store
By operating on a Strictly Cash Basis we can buy for less and therefore Sell for less.

2 Days

We are Paying
2 Per Cent Discount
On all purchases. Take your discount and see what wonderful savings you will make.

Marked Down Sale
FRIDAY AND SATURDAY
JANUARY 13th & 14th.

Beginning at 9 a.m. Friday, and continuing for two Days only we are going to Sell some of the very best Merchandise in the Store at positively sensationally reduced prices. Come to the Store Friday and Saturday for in addition to the items listed below there will be numerous other Bargains in every department.

<p>LADIES' SUITS $\frac{1}{2}$ PRICE Actual \$25.00 to \$40.00 Suits for \$12.50 to \$20.00.</p>	<p>REMNANTS $\frac{1}{2}$ PRICE Remnants of Silk, Dress Goods, Wash Goods, Draperies, Ribbons, etc., at just half the marked Price.</p>	<p>LADIES' SKIRTS $\frac{1}{2}$ PRICE Actual \$7.50 to \$16.50 Skirts for \$3.75 to \$8.25.</p>
<p>Ladies' Hose, 19c. Per Pair. Fast Black and Stainless. Good Wearing Hose. Sizes $8\frac{1}{2}$ to 10.</p>	<p>EVERYTHING ON THE BALCONY $\frac{1}{2}$ PRICE FOR TWO DAYS ONLY, FRIDAY and SATURDAY. Your Choice of Anything on the Balcony at just HALF PRICE</p>	<p>Boys' and Girls' School Hose, 19c. Pair. Black only, Splendid Quality. Sizes 6 to 10$\frac{1}{2}$.</p>
<p>All 5c. SEWING NEEDS AND NOTIONS 3 for 10c. Safety Pins, Needles, Hairpins, Buttons, Tapes, Hooks and Eyes, etc., etc. Buy Sewing Needs now.</p>		<p>All 10c. SEWING NEEDS AND NOTIONS 3 for 20c. Snaps, Pins, Buttons, Belting, Embroidery Hoops, Crochet Hooks, etc. Buy now and save.</p>
<p>Red Cross Shoes, \$3.89 Per pair. \$8.00 values in Patent and Vici Leathers—all new lasts. All sizes $2\frac{1}{2}$ to 8 and all widths A and E.</p>	<p>Dress Goods, 59c. Per Yard. Dress Goods in all the late colorings and weaves in values up to \$1.00 yard.</p>	<p>Men's Leggings, 40c. Per pair. Men's Canvas Leggings—Actual 75c. Values at nearly Half Price.</p>
<p>LADIES' 'KERCHIEFS, 10c. For 15c., 18c. and 20c. Values. Plain Fancy and Initial Handkerchiefs in Lawn, Linen Lawn and other fine weaves.</p>	<p style="text-align: center;">Haltom's</p>	<p>LEATHER LEGGINGS, 98c. Per pair. Men's and Women's. Actual \$2.00 Values for less than Half Price.</p>

Summons.
In the Circuit Court of the State of Oregon for Tillamook County.
M. W. Harrison, Plaintiff
vs
Charles E. Haas, W. F. Wollitz and Mary Wollitz his wife and Roger L. Scott and Jane Scott his wife, Defendants.
To Charles E. Haas, W. F. Wollitz and Mary Wollitz his wife, and Roger L. Scott and Jane Scott his wife, the above named defendants;
In the name of the State of Oregon, you are hereby commanded and required to appear and answer, or otherwise plead, to the complaint filed against you in the above entitled suit on or before six weeks from the date of the first publication of this Summons, and if you fail to appear

and answer as aforesaid plaintiff will apply to the Court for the relief prayed for in the complaint, to-wit:
For a decree and judgment against you for the sum of \$500.00 with interest from the 20th day of Jan. 1917, at 6 per cent per annum; for the further sum of \$100.00 attorney's fees and the costs and disbursements of this suit; and for a further decree foreclosing plaintiff's mortgage dated July 27th, 1914, executed by the defendant Charles E. Haas, covering all of the following described real property, to-wit: Beginning at the Southwest corner of Section 30; thence South 310.74 feet; thence East 373.74 feet; thence North 310.74 feet; thence West 30 feet; thence North 277.2 feet; thence West 143 feet; thence South 83.96 feet; thence West 168.75 feet; thence South 193.24 feet to the place of beginning, containing 4.52

acres more or less, all in Sections 30 and 31, Township 1 South, Range 9 West W. M. Said mortgage being recorded in Book "Y", page 616 record of mortgages for Tillamook County, Oregon, and for a decree ordering said property sold in the manner provided by law to satisfy said judgment, and that you and each of you be forever barred and foreclosed of and from any and all right, title, claim or interest in and to said property.
This summons is served upon you by publication by order of A. M. Hare, County Judge of Tillamook County, Oregon, in the absence of Geo. R. Bagley, Circuit Judge, made and entered the 9th day of January, 1918, directing such publication be made in the Tillamook Headlight once a week for six consecutive weeks, and the date of the first publication is the

10th day of January 1918.
Geo. P. Winslow, Attorney for Plaintiff.
Post Office Address, Tillamook, Ore.
Chamberlain's Tablets.
Chamberlain's Tablets are intended especially for stomach trouble, biliousness and constipation, and have met with much success in the treatment of those diseases. People who have suffered for years with stomach trouble and have been unable to obtain any permanent relief, have been completely cured by the use of these tablets. Chamberlain's Tablets are also of great value for biliousness. Chronic constipation may be permanently cured by taking Chamberlain's Tablets and observing the plain printed directions with each bottle. For sale by Lamar's Drug Store.

Coos County Cheese Move.
To the Editor of the Tillamook Headlight:
About two years ago when the Western Meat Company, Coos County organized it was thought would be many years before we could successfully compete with them.
Recently Mr. Claud Giles, of Coos County, sold 1000 cases of cheese to the Western Meat Company, San Francisco, while our famous Coos product for some time reason remains in the factory may be understood as soon as company succeeds in getting Coos County cheese established with trade, which was formerly ours, Coos cheese will be purchased more. This simply shows Coos County is live to the situation.
H. A. Springer.
For the information of our correspondent we will say that the cases mentioned above were sold late in Oct. or early in Nov., 1917, had an offer of 22 1/2 cents San Francisco and the offer was declined. We understand that Giles also turned the offer down on the basis of 22 cents San Francisco but that his directors met a couple days later and compelled him to do so. On the basis of 22 1/2 cents San Francisco it would have left our factory about 2 1/2 cents Tillamook, after deduction of freight, brokerage and very small storage charge. Had Tillamook Association sold cheese at this figure, Mr. Springer would not have a kick coming, as no one justified in selling cheese at this price. At its meeting in October, secretary reported a total of cases October cheese made. cases were made in November 799 in December. All of this cheese has now been sold with the exception of 1817 cases. The 9175 cases were sold at 23c. Portland and Tillamook. We think that the action of the Tillamook Association is the best all round. They could have demanded all the cheese long ago if they wished to sacrifice the farmers cheese, but this was altogether unnecessary.
Tillamook wishes Coos and Coos nothing but the very best in the of price they get for their cheese. However, Tillamook is still in the lead, and we think will always remain in the lead. Factories here and Tillamook Association are controlled directly by the farmers, while in Coos and Curry the association and factories are controlled mostly private cheese manufacturers, and their only interest is in getting the making money out of the cheese as getting it quick. The farmers in Tillamook understand this perfectly, especially those who have lived here long time. Tillamook county farmers have realized several thousand dollars more for their cheese than they would have done had they made their reductions in price. Also deal with storage stock would have sustained heavy losses. Time shows the action of the Tillamook Association was proper.
In doing a business with the value of Tillamook cheese, it is necessary to look further than the immediate present. In this instance it would have been very unwise to have sold one concern a lot of cheese at several cents under the market, thereby enabling such firm to undersell its competitors. A large number of buyers in San Francisco stored cheese during June and July at 24c. Tillamook, and it would have been very unjust to them to have made all dealers suffer a heavy loss, especially when market conditions did not justify a lower price. We suggest that any one has anything to offer to help the cheese trade, that they offer such advice to the association at their meetings, which are open to all. The proposition of waiting a couple of months and then saying "I told you so" is a poor proposition.
We might add that Coos factories paid for their September milk since Christmas, after Tillamook dairymen received their October money.—Ed.

Notice of Call of Tillamook City Improvement Bonds for Payment.
Improvement bonds of Tillamook City are hereby called for payment on their respective interest paying dates as follows:
Nos. 1 and 2 for \$500.00 and \$317.00 dated Feb. 3, 1913, payable Feb. 3, 1918.
Nos. 3 and 5, for \$400.00 and \$266.54 dated March 17, 1913, payable March 17, 1918.
Nos. 1, 2, and 3, for \$500.00, \$500.00 and \$66.62, dated April 2, 1916, payable Feb. 19, 1918.
Nos. 41 to 56 inclusive of issue dated Oct. 19, 1916, total of bonds called \$1641.59, payable April 19, 1918.
Interest will cease on the respective interest payment dates above stated.
M. W. Harrison, City Treasurer.

Profitless Year Ended.
The year just ended shows an extremely poor fire loss ratio for this country, the losses for November alone running over \$20,000,000 the total for the first eleven months amounting to over \$20,000,000, or \$400,000,000 more than during the same period in 1916.—Insurance News.