

# JUDGE SCOTT REPLIES TO CRITICISM

## Shows That the County Court Has Been Blamed For Matters Entirely Out of Its Jurisdiction

As the county court has been criticized relative to the tax levy for the present year I feel it is justice to the court and the taxpayers in the county, a statement should be made who is responsible for the tax levy and what the county court has done with the money raised by the tax levy. I have been county judge since 1901 and my statement made at the February 1st was mis-leading and no one was better aware of the leading features than he was. After a story half told is an absolute falsehood as it would be if I had not been county judge. I have no quarrel to make with Mr. Durbin nor have I any hard feelings towards him, but I do like to see the truth.

The total amount of taxes levied for all purposes for the year 1906 was \$1,571,993. The county court was responsible for all of said sum for said year.

As to what extent the county court is thus responsible, the total amount raised for said year including the levy for this year, in round numbers, \$2,389,761. The amount was levied and collected as follows:

State tax, provided for by state law	\$ 30,496
County tax, provided for by state law	2,186
State school tax, provided for by state law	963,926
County tax, provided for by state law	3,072
County tax, levied by city councils	255,200
County school tax, levied by school districts	303,826
County road tax, levied by the people in road districts	13,287
Total sum levied by others	\$1,571,993
Total sum levied by the county court	817,768
Total sum levied during the last ten years, including this year's levy	\$2,389,761

The only tax during said ten years that the county had anything to do with is the last item for county and county purposes, amounting to \$817,768. Much of this tax levied by the county court is provided by the state and is for the payment of county officers, coroners, justice and circuit court expenses, over which the county court has no control except that exorbitant charges are made by people attending upon courts as witnesses and jurors. It will be remembered we have closed several very expensive cases in our circuit court that we were not able to account for making our tax levy last year. The amount of said expense we were several thousand dollars short before money came in upon this year's tax levy. All of the month of January, except one day, was taken up by the county court in the trial of criminal cases.

It will also be remembered that all of the county officers' salaries were very low when I was first elected to office and they have all been raised since that time.

You will observe that the amount of money raised upon levies made by the county court during the last ten years referred to by Mr. Durbin is only thirty-four and one-fifth per cent of the total sum raised, that he inferred the county court was wholly responsible for. It might be added that if Mr. Durbin would pay the county the amount that the experts found him short and that he has several times acknowledged and promised the county court he would pay, the tax levy would not be quite so high as it is. We have been very lenient with him relative to the matter, relying upon his word that he would settle the sum that he acknowledged to the county court was due.

I know nothing as to whether or not Mr. Durbin's property was assessed too high this year, but it rather looks like from the casual observation that he has not been assessed high enough in former years. However, that is a matter between he and the assessor. There is no necessity, whatever, for the county court and assessor to have any understanding as to what value should be placed upon property in making an assessment. The state law provides that all property shall be assessed at its true cash value. The county court, the county assessor nor any one else has any right to say that property shall be assessed at other than its cash value.

The county court makes an estimate of the total sum required to pay for the things that the majority of the taxpayers demand and makes a levy sufficiently large to cover it. If the property values be assessed high the rate will be low; if the property values be assessed low the rate will be correspondingly high.

During the first four years of the ten years referred to, the time covered by my predecessor, Judge Terrell, including the first six months of my first term, there were expended annually, upon an average, \$10,333 for the road and bridge improvement.

During the next five years of said period, the time covered by my administration which brings us up to the present levy, there were expended annually, upon an average for road and bridge improvement the sum of \$43,559.

During my first term of office there was a great demand from the people for better road improvement. The main issue between Mr. Corby and myself in the campaign of 1904 was upon the question as to whether or not the taxpayers throughout this county would sustain Mr. Needham and myself upon the policy that we had inaugurated relative to road improvement. It was ratified by giving us a greater majority vote than any county judge or commissioner has ever received in this county before. Owing to this fact, we have since made levies sufficiently large to enable us to continue our policy of highway improvement in the manner that seemed to us to be demanded by the majority of the taxpayers. Last year and the year before we expended for road and bridge improvement, including special levies made by road districts, an average of \$61,628.

When we went into office we found the county very poorly equipped with necessary tools and machinery to do road work. We now have three rock crushers and two steam road rollers, twenty-four wheeled scrapers and a number of large slip scrapers and a number of road graders for each road district. All of which are in good condition and are absolutely necessary to be had in attending to the road work as it should be attended to. This machinery represents an asset that is worth to the county between fifteen and twenty thousand dollars that practically cost the taxpayers nothing, owing to the agitation for better roads, the people have volunteered enough labor and money to pay for all of said machinery. Most of this machinery will serve the county for years to come with but little repair.

We have done away with more than five miles of culverts and bridges by cutting down hills and using the earth in making fills. We are now, and have been during the year last past, manufacturing concrete culverts that have met the general approval of all who have carefully examined them, and we intend to replace all wooden culverts with them

as fast as the work can practically be done.

We have almost completed twenty-two miles of macadam road and have about fifteen thousand yards of stone crushed to be placed upon the roads this year.

If we were to hold the road expense down to what it was before I went into office the taxes would be materially reduced, but we feel that the increase in population and business of the country demand a larger expenditure for road improvement than it did in former years.

We are aware that taxes are high, but think that it is not fair to censure the county court for all of the burden of taxation, inasmuch as almost two-thirds of it is caused to be levied by laws passed by the legislature and by city councils and the people in school and road districts, over which the county court have no control. Out of the total taxes to be raised this year the county court had nothing to do, whatever with \$213,547.95 of it. All that we are responsible for is \$126,289.14, of which sum \$6000 is for street improvement adjacent to the court house lot, and \$30,000 for court house improvement. We estimated that there would be \$6000 rebate on taxes this year and \$4000 for delinquent taxes that would not be collected. Last year there were expended for salaries of county officers, and for coroners, justice and circuit court expenses the sum of \$31,737. A large proportion of the remainder of last year's levy was for road and bridge improvement and is an investment and not an expenditure as some would at first consider. The total levy made by the county court this year for all purposes is nine mills, of which four and fifty-five hundredths mills are all that the county court is responsible for. In addition to the above levy the city of Salem levied seven and one-half mills.

As to the court house improvement, will say that there has been, we thought, a general demand for several years last past to have our court house improved. The vaults are very much crowded and by some, considered not to be burglar nor fire proof. Many important documents and county records are now stored in the attic where they would be destroyed if the court house would happen to burn, and in such event would be a great loss to the county. Several grand juries have criticized the county court for not making the county jail more sanitary and secure and not providing for a lavatory for ladies. We have been waiting to make such improvement to such time as we thought the times and business of the county would justify without creating any great burden upon the taxpayers, and to such times as all of the needed improvements could be made.

We feel that the people were never in a better financial condition to make such improvement than they now are. If we have made a mistake relative to the good times, we are sorry for it. The levy has been made and I know of no way that the taxes can be rebated. Such is not my opinion alone, but it is that of the district attorney and other competent lawyers to whom I have submitted the question.

Personally, we are not at all desirous of making any changes in the court house because we feel that it is a great responsibility to do so. However, we were prompted to do so, feeling that it was the general desire of the people and that it is necessary for a proper safe guard of our county records and, not desiring to shirk responsibility, we gave notice through the papers that we intended to improve the court house and gave a general idea of what that improvement would be. Several weeks after the notice was given, we, having heard no objections whatever, arranged with a competent architect to draw plans and specifications for said improvement and made a levy to cover the expenses of the same. After the levy was made for that month, an active effort was made by a few people residing in Salem to have said improvement deferred one year and to have the levy that was made for that purpose rebated. Such a request was made before any effort was made to ascertain what improvement was needed or what our plans were and not until after it was too late for the levy to be changed.

Everything that has been done by the county court relative to improving the court house and making the tax levy has been done by the unanimous consent of the whole court. The extra tax for street and court house improvement will cost not to exceed \$1.25 upon each thousand dollars of assessed values. If a person be assessed at \$3000, his tax for said improvement would not exceed \$3.75, or thereabouts.

If we were to use all of the floor space in the basement we could, I think, get a very creditable improvement without changing the outside of the building. However, before

using the space that is now occupied by the sheriff he should have a reasonable expense for vacating said quarters for the reason that there was a tacit understanding, at least, between he and the people when he was a candidate for sheriff, that he would have the same privileges, quarters and compensation that were had by sheriff who recently preceded him. If the said quarters be vacated by him he should be duly compensated in whatever sum they shall be worth to him during the remainder of his term of office. Upon the other hand there are people who contend that the sheriff or his deputy, should remain in the building or near the jail for a matter of convenience and safety. If the sheriff's quarters can't be used by us, I think a very creditable improvement can be made without changing the outside of the building. If we find that we cannot do so, I think we will not make any improvements at all. We do not care to spend the people's money in making an improvement that when completed will be cramped and not satisfactory to the majority, and such as will soon have to be done over again.

Respectfully,  
JOHN H. SCOTT.

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Our Investment in Athletics. It is estimated by Representative Farrell, of Multnomah, that Dan Kelly is worth \$125,000 to the state. This is the view of Multnomah county, which wishes to make the fast sprinter its protege and Baker county will have to get busy or it will lose its honors in that connection. Kelly holds the world's record.—Baker City Herald.

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All Honor to Mill.

All honor to Mill Miller for the action he took on the question of the primary election law and statement No. 1 recently in the state senate.—Forest Grove Times.

Your Opinion Don't Count.

If the house railroad commission bill passes the senate and becomes a law Governor Chamberlain will appoint one commissioner, a Democrat. Secretary Benson will appoint a second, a Republican, and Treasurer Steele a third. Each officer will be responsible for his favorite. That is just what the business interests of the state wanted to avoid.—Cottage Grove Western Oregon.

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