

158352	For G E Larkin	Mileage	196.00
158353	Dick Paris	Services	10.00
158354	J H Hurst	Allowance	10.00
158359	W L Miles	Fees	10.00
158409	Stoner K McLelland	Expenses	16.58
158410	W C Goodman	Maint	156.40
158411	Geo Perkins	Maint.	123.00
158412	Boone F Gray	Maint	42.00

## TOWNSHIP CLAIMS

39	Oklahoma Corr.S & I Co.	BIXBY	Supplies	280.00
20	Arthur Creekmore	BOLES	Salary	30.00 <del>21</del>
21	Arthur Creekmore		Drag	111.00
37	Okla.Corr.S & I Co.	DAWSON	Supplies	23.37
38	Okla Corr.S & I Co.		Supplies	280.00
76	Okla Corr S & I Co.	GLENN POOL	Supplies	280.00
94	E T Ellison <sup>3</sup>	LYNN LANE	Payroll	58.40
95	E T Ellison		Drag	141.00
96	Okla.Corr S & I Co.		Supplies	220.00
97	Ben Lamon		Salary	135.00
98	W C Goodman		Maint	150.00
49	Okla.Corr S & I Co.	OWASSO	Supplies	280.00
71	Okla.Corr S & I Co.	WEKIWA	Supplies	13.50
72	Okla. Corr S & I Co.		Supplies	280.00

## R E S O L U T I O N

BE IT RESOLVED, By the Board of County Commissioners, that the County Clerk of Tulsa County be, and he is hereby instructed and authorized to reserve out of the current year's appropriations for current expenses the sum of \$39,657.09 for the purpose of protecting tax protests made against the Four (4) Mill levy for the benefit of the General Fund for the fiscal year 1929-30, in compliance with the written opinion of the County Attorney, and which is made a part hereof:

January 21, 1930.

Board of County Commissioners,  
Building.

Gentlemen:

Attention: Mr.O.G.Weaver, County Clerk.

This office is in receipt of a communication of this date asking for an opinion relative to the tax protest of .84 Mills now pending in the Court of Tax Review against the General Fund Levy of 4 Mills for the fiscal year ending June 30th. 1930.

The request for the opinion is predicated upon the effect that this protest has upon the appropriations for current expenses for the present fiscal year. My attention is called to the fact that by reason of this protest certain of the appropriations for current expenses are vitally affected, especially, the appropriation made for the care and maintenance of the poor.

Under the provisions of Initiative Petition No. 100, where a protest is made against the tax levy for the benefit of some particular fund, warrants can only be drawn against the appropriations made for such fund in payment of liabilities incurred within the limitations as provided by Section 11 of the said Bill.

I have been advised by you that the reserve from the current year's appropriations - the amount of \$158,039.53 will so effect certain appropriations that imperative needs will have to be neglected. Your attention is called to the opinion of the Supreme Court of this State in the case of Coggeshall vs Smiley, County Treasurer No. 20142, not reported. On this identical question the Court held that it was within the powers of the Excise Board to deduct from the balance on hand in a fund at the end of the fiscal year an amount sufficient to liquidate all valid unsettled contracts made during the fiscal year.

The County Clerk has certified to this office that since June 30th. 1929, the close of the present fiscal year, valid and unsettled contracts made during the present fiscal year to the extent of \$118,382.44 have been paid; that these claims have been paid out of an unexpended balance of appropriations being the items protested. Deducting the contracts paid since July 1, from the unexpended balance of appropriations would leave the sum of \$39,657.09 not expenses.

In the light of the holding of the Supreme Court, it is my opinion that it will be unnecessary to reserve out of the current year's appropriations a greater sum than \$39,657.09, and I so recommend.

Respectfully,

Signed: Byron Kirkpatrick.  
County Attorney.

BK:H.

The vote on the adoption of the Resolution was as follows:

Ed W Hedgecock	Yes.
W J Dickey	Yes
W L North	Yes.

The Resolution was declared adopted and ordered entered in the Commissioners Journal of Proceedings.

Ed W Hedgecock, Chairman.

Motion was made by Mr.North, that Claim No. 158285, favor of John B Johnson