

seconded by Commissioner J.S.Shaver, and the Resolution ordered read:

# R E S O L U T I O N

BE IT RESOLVED, By the Board of County Commissioners that inasmuch as it is necessary to ascertain the precise and exact amount due to the various Municipalities in the County for penalties due on delinquent taxes, for which suits are now pending in the District Court of Tulsa County, that the Honorable State Examiner and Inspector be and he is hereby requested to assign a Deputy State Examiner & Inspector to make a Special Audit of such penalties, without delay, in order that the amounts that Judgments should be rendered against the County in said cases be ascertained so that levies can be made for this Fiscal Year for the payment thereof as by law provided, out of the Sinking Fund.

(Ed W.Hedgecock  
SIGNED(W.L.North  
(J.S.Shaver

Investigation of the records in the office of the Court Clerk of Tulsa County discloses that suits have been filed as follows:

City of Tulsa in the principal sum of	87,381.37
City of Collinsville principal sum of	1,295.63

No suit has been filed by the City of Sand Springs, however, I examined a report of an audit that City had made as a basis for its claim in the principal sum of \$2,528.04.

## TULSA CITY

The Claim of Tulsa City for \$87,381.37 has been carefully examined and where errors were discovered in the report, or claim, I was able to secure the approval of the party making the audit. After making all corrections of errors and eliminating items not due, I am able to approve an amount of \$86,092.46, or a saving to Tulsa County of \$1,288.91.

## TOWNSHIP TAXES

After entering into the work of examining the claim of Tulsa City for penalties I discovered that certain Township Taxes had been, by the County Treasurer, erroneously apportioned to the City of Tulsa.

In explanation of these erroneous apportionments I found from the records that certain additions to the City were, at the time taxes were assessed and levied, a part of some Township and not located within the corporate boundaries of the said City.

At sometime later date these additions were duly annexed to and made a part of the City. Taxes assessed while located in Townships, that became delinquent and paid after the additions were annexed, were erroneously apportioned to Tulsa City.

While the Resolution does not call for this character of work, I made an examination of such taxes, where penalty was claimed.

The total amount erroneously apportioned to Tulsa City amounts to \$1,189.77 and is more fully set out in Schedules 1B to 9B inclusive, in this report.

## CORRECTION OF APPORTIONMENT.

An adjustment of these erroneous apportionments can best be made by Board of County Commissioners making an order directing the County Treasurer to make necessary transfers upon the records in his office.

## RECORDS.

This investigation convinces me that the apportionment record of taxes collected, in the office of the County Treasurer, is full of errors such as those to which I refer in the Tulsa City matter, and that no Municipality can be quite sure that all its taxes collected has been credited to the proper account.

## SEWER TAX PENALTY.

Altho Section 4, Chapter 48 Laws 1919 includes penalty on Special Assessments no claim or suit has been filed for such penalties. An audit is now being made under the direction of Tulsa City, but I have and do decline to examine the report or make any recommendations in the matter for the following reasons:

First: It is contended by certain prominent and able Attorneys that Penalty cannot be legally collected on Special Taxes.

Second: Sewer Warrants bear interest at the rate of 8 per cent per annum. All delinquent taxes bear penalty at 18 per cent per annum. County Treasurer has been collecting only 18 per cent, and I am advised, upon surrender of Sewer Warrant has allowed holder thereof one half of all penalty collected. As I understand it, no interest has been collected but the holder of Sewer Warrant has been allowed one half of the penalty altho' they draw only 8 per cent.

Third: I am convinced, after a partial examination, that more money has been paid out on Sewer Warrants than was collected, and it is impossible to ascertain the amount of penalty in hands of County Treasurer except by a special audit, which, in my opinion will require the time of TWO to FOUR men not less than 12 months.

## SAND SPRINGS.

No suit has been filed by the City of Sand Springs, but I have examined the audit they had made, as a basis for their claim, for \$2528.04 and after making some minor corrections have approved the amount of \$2,535.51.

## COLLINSVILLE CITY.

Collinsville City has filed suit for \$1,295.63. After making certain corrections I have approved the amount of \$1,261.38, but my approval is as to amount only. I do not recommend payment of this claim. Tulsa County collects no City Taxes for Collinsville, but that City assesses, levies and collects its own taxes. As Collinsville does not recognize Tulsa County as its collecting Agent, I am led to wonder if it has not forfeited all its rights to penalties collected upon State, County and School Taxes.

## CONCLUSION.

As a result of my investigation, I am able to save Tulsa County, according to my figures, a total of \$2,506.26.