

COMPARED

in a very short time the result of our work will be bound and officially approved and submitted to you.

PROGRAMME OF FUTURE WORK.

Before beginning our audit of the various Justices of the Peace again, we will do a certain amount of preliminary work in the audit of Mrs. Harvey, Court Clerk, and then we will assign a competent man to take this work up in order to rush it to an early completion.

REVENUE AND TAXATION MATTERS.

I have unacted upon about 100 applications for erroneous assessment. The press of regular audit work has precluded me from giving any of my time to these matters. I am so arranging my programme so that I may spend threedays on this work, and dispose of all these applications, and I deem it advisable that the Board adjourn to January 20th, at which time I will report on these matters, and have ready the application for supplemental appropriation to be submitted to you.

PROTESTED TAX SUITS.

I may be exercising a privilege not granted to me, but nevertheless, I feel it my duty to call your attention to suits involving the rebating and refunding of taxes. For many reasons the large public service corporations as well as many large and small tax payers have paid their 1921 taxes under protest, and likewise in prior years many taxpayers have protested their taxes. The protesting of these taxes has resulted in a vast number of suits now pending in the District Court against the County Treasurer as a public official. While these suits are against the Treasurer, yet he is but a nominal defendant, And this Board is the real defendant. After the summons has been issued and served as by law required, and referred to the Honorable County Attorney, the Board has no knowledge of what has been done in these cases. That these cases are important cannot be gainsaid, as there are thousands and thousands of dollars of tax money involved at this time. I presume that there are 75 or more of these suits pending in the District Court. The Board should be kept advised as to the progress of these suits and no settlement should be made by the county attorney without first having the approval and consent of this Board. For an illustration:

The Tulsa Realty Company some time ago brought an action against the County Treasurer to have refunded to it the sum of about \$445,00 in round numbers, and a certificate of error issued for a like amount. In due course of time a judgement was rendered against the County Treasurer directing him to refund the above amount, and a judgement rendered against the County Clerk directing him to issue a certificate of error reducing the valuation of the last half of the taxes for the year 1921. A certified copy of the journal entry of judgement was served upon the County Clerk, and the County Clerk desiring to be advised as to what his duties were, submitted the journal entry to me. Myself and Mr. Lawsonⁱⁿ investigating what his duties were under the judgement, discovered that the taxes were not paid under protest, and the plaintiff was not entitled to any relief in court altho the journal entry of the judgement recited the fact that the taxes ordered to be refunded were not paid under protest. Without going further into the details beg to advise that I have had the matter adjusted. It is the duty of this board in order to protect itself, as well as the taxpayers to take this matter up with the Honorable County Attorney and arrive at an understanding as to how these cases shall be handled and avoid a repetition of an occurrence of this kind. Someone should be placed in charge of these suits with instructions to make no compromise or settlement without first advising this Board.

EQUIPMENT.

I beg to advise the Board that I have in my office in the neighborhood of \$2500 of nearly completed audit work, and also a large number of valuable and unreplacable county