

more urgent.

From the beginning of your term, July 5th. 1921, and up to your last meeting in the month of December, 1921, our services were confined strictly to the audit of the Court Clerk and in this December meeting your Board requested the Department to permit its Staff in the service of your County to handle for you special matters in addition to further audits which you then authorized to be made, and our services since that time have been both general and special. For approximately seven months, last past, and up to the date of this report our Staff, in addition to performing the regular audit services ordered by your Board from time to time, has performed for you and at your request special services involving the following class of work:

1. Financial statements and Applications for Supplemental Appropriations.
2. Applications for Erroneous Assessments.
3. Legal matters arising from time to time in the administration of the County affairs by you, in which opinions were requested and given by us.
4. General advice and information to your Board and the various officers and their deputies, excluding, of course, the County Attorney's and his Staff.
5. Special Audits and investigations of various claims.
6. Special investigations for the Excise Board.

Our regular audit service has consisted as follows:

1. The audit of John D. Porter, Court Clerk.
2. The preliminary audit of Frances E. Harvey, Court Clerk.
3. The audit of the increases and decreases, as represented by certificates of assessment and certificates of error in the 1921 tax roll.
4. The preliminary work in the audit of protested tax suits.
5. The preliminary work in the audit of the Poor and Insane and subsidiary funds.
6. The completion of the audits of the following Justices of the Peace:

Thomas N. Griffith.  
J. A. Thompson.  
S. R. Hallman  
J. H. Quarry  
H. J. Gray  
Charles Oberst.  
G. M. Litson.  
Frank French

All of this work has been reported on to you with the exception of the audit of Frank French, which is completed but not reported and the audit of the protested tax suits and the Poor and Insane Fund, and these audits will be reported to you in a short time.

As a result of our activities, in the past six months and with your aid and co-operation, and the co-operation of most of the County Officers, we have been able to accomplish much benefit for the tax payers of Tulsa County, and it will not be amiss at the time to refer to some of the items which have resulted in a saving to the tax-payers of your County. On the fifth day of December, 1921, your Board had under consideration the application of the Producers State Bank of Tulsa, for erroneous assessment for the tax year of 1921, and in which said Bank sought to have rebated to it by reasons of certain exemptions to which it claims it was entitled under the law, the sum of \$8842.50. This application was referred to us for an opinion as to whether or not said Bank was entitled to the exemption as claimed. On December third, 1921, the Honorable County Attorney had rendered an opinion to the County Assessor advising the Assessor that the applicant was entitled to the rebate in its value on account of exemptions of the amount of \$225,000.00 of its capital stock invested in State funding bonds. On December 13th. 1921, we rendered a written opinion to you advising you that said Bank was not entitled to said exemption and rebate in its valuation, and upon this opinion your board denied the application of said Bank, thereby saving to the tax-payers of your County the sum of \$8842.50.

On January 5th. 1922, Case No. 17433, District Court, The Tulsa Realty Investment Company, as Plaintiff, obtained a judgment against Wayne L. Dickey, County Treasurer, et al, as Defendant, directing said Defendant to refund to the plaintiff the sum of \$442.12, as a rebate on taxes paid under protest on certain property in the City of Tulsa for the tax year of 1921. In the performance of our official duties this judgment came to our notice and upon investigating the same we found, to our astonishment, that the amount of tax alleged to have been paid under protest, the sum of \$442.12 was not paid under protest, and as a consequence the Plaintiff was not entitled to recover and the judgement was erroneous. We directed the Honorable County Treasurer and the Honorable County Clerk to not respond to the judgment and compel the Plaintiff in the case to release and satisfy the judgment, which was done on the 17th. day of May 1922, as shown by the judgment record in the office of the Court Clerk. Our services in this matter resulted in an actual cash saving to the tax-payers of Tulsa County in the sum of \$442.12.

Mr. O. D. Lawson, County Clerk, on the 6th. day of March, 1922, called our attention to the following claims:

Claim No. 63214	Arizona Oil Production Co.	\$297.44
Claim No. 63215	Lizzie Phillips.	437.60
Claim No. 63216	Helen-Ruth Oil Co.	24.09

These claims involved refunds out of the Sinking Fund of the total amount of \$759.13. Said claims had all been assigned to Mr. E. M. Byers and Sinking Fund Warrant No. 43 had been written and registered, in payment thereof, and the claims were presented to your Board for approval on the 6th. day of March, 1922, and Mr. Lawson as