

COMMISSIONER'S RECORD N

Douglas County Republican, Lawrence

should keep a record and a balanced set of books.

The Auditor stated that the law provides that the Justices of the Peace as lawyers may collect \$1.00 a day for trial. However, this is for an actual day. It has been customary for them to charge \$1.00 per day for this even when the trial has been continued for several days at a time. For instance if a trial were set for the 3rd and continued to the 7th, then perhaps to the 11th, a charge of \$1.00 per day was made for all these days inclusive rather than for the actual days spent in court. This is not done other places. They are entitled to regular fees but no more.

The Board approved the recommendation of the Auditor that the Justices of the Peace keep a cash book of official transactions to avoid any embarrassment.

County Superintendent of Schools: The County Superintendent of Schools does not file copies of his reports with the County Clerk. The County Superintendent is required to make his reports to the State Superintendent of Schools, but a copy of same should be filed here.

J. M. Sanderson moved that the Board approve the recommendation of Mr. French and that the County Superintendent file a copy of his report made to the State, with the County Clerk of this county. Ed Johnson seconded the motion. On vote, all commissioners voted "Aye".

Board of County Commissioners: Do the salaries of the county commissioners, including compensation for acting as social welfare board, road viewings, equalization board, etc. exceed their maximum salary as allowed by law? Both Mr. Black and Mr. Brass received \$6.00 each for viewing township roads, which is in excess of the maximum. The Auditor thought that fees for road viewings should be within the limitations of the \$800.00 yearly salary as set by law. However, the county attorneys have always advised that road viewings' fees were in excess of this \$800.00. The State Auditor says that it should be within the \$800.00.

Does County apportion County Highway maintenance to cities out of the county and Township Road fund when city streets are used as connecting links in the County Highway system? The county roads passing through the city of Leocompton are patrolled by the county. According to the County Commissioners there are no county highway connecting links passing through the cities of Lawrence and Baldwin.

Are all fidelity bonds recorded in the office of the Register of Deeds? Most of the county officials have had their bonds recorded. The exceptions are: Mildred D. Watson, County Welfare Director, the County Coroner and the County Health Officer. This should be called to the attention of these people. Although, the county purchased the bond for the Welfare Director, the law states that each official is responsible for the recording of his bond. John E. Stephens did not record his bond, but he was here for only a short time. Mr. Larson, the present Engineer, has recorded his.

Sheriff: Do the County Commissioners inform themselves as to personal property tax warrants returned by the Sheriff and as to whether such warrants have been served as provided by Section 79-2101, General Statutes, 1935? Refer to Schedule "PF-1" for record of unsatisfied warrants. (See annual audit report.) Although warrants are being returned within the 60 day period as set by the statute, the return of "unsatisfied" on warrants, where the records show and it is public knowledge that such parties have property which could be attached, is not in accordance with the statutes. The Sheriff is liable under his bond for improper return on tax warrants. It was determined that where a warrant has been returned unsatisfied after the final return period has elapsed, and the party named has property, that such warrant has been certified to the Clerk of the District Court as a tax judgment. The Auditor said that the Sheriff is charged with the collection of these taxes, and that the job can't be given to anybody on a percentage basis. It can be done by another person, sworn in as a deputy, on a salary basis, which is the way we do it in this county.

Sheriff and Tax Collector called in for discussion.

The Auditor said that if the Sheriff returned "no property found", and they have property on the tax roll for the following year, then it is wrong.

Sheriff Banning said that so many people have their property mortgaged that they can't collect on it very well. Some discussion was given as to the right of assessing people living at Haskell. Mr. French said that the present Sheriff's force was collecting about 10% more delinquent taxes than the one in office before his term. The Auditor was in favor of a procedure used by some counties in that the Sheriff informs the people who have delinquent taxes that they would expect a payment on these taxes by a certain date or if not the Sheriff will levy on the property. The Sheriff said that there has been a difference of opinion as to whether they could levy on the actual property for which the tax was levied or any of the personal property. In certain cases, the Sheriff said they had tried this, but he wouldn't put himself out on a limb. If the Commissioners would back him up on this, he would go to the limit. In the case where property, such as an automobile, should be taxed in the husband's name and the licenses etc. in the wife's name, they can't collect on this, but they can report this to the county clerk and have him assess it as escaped taxation.

The Auditor brought up the matter of the mileage voucher from the Sheriff's department which is mileage for the two deputies and yet the warrant is written in the Sheriff's name. Mr. French said that the law stated that the voucher and warrant must be written in the name of the person who is to receive it. The Sheriff said that he would rather have it done this way, but he was informed by the County Attorney that only the Sheriff could collect for mileage. That is the reason they have been doing it that way.

Engineer's Department: In the Road Department they had been keeping a small revolving fund in that they receive small amounts of money for maps etc. then they use this money to buy small items without going through the correct transaction as county funds should go through. The Auditor recommended that such procedure be done away with and that all money coming to the county funds, no matter how small, be handled in the correct manner. The Auditor said he can find no law whereby the county can rent out their county machinery on a credit basis, as they have been doing with pond digging etc. He said that if this is done at all, it should be on a cash basis, and that it would be well to have the money deposited before the work was done. In other words, cash on the barrel head. Discussion was given to the Harry Woodring bill, which he has not paid. Mr. French said that past due accounts should be placed into the hands of the county attorney for collection.

J. M. Sanderson moved that the County Engineer be instructed to collect all outstanding accounts through the County Attorney as recommended by Allen French, Auditor, and that no outside work for individuals be undertaken without the consent of the Board of County Commissioners. Ed Johnson