

LITTLE VISITS TO THE COURTHOUSE

Standard-Journal, July 23, 1924

2. THE AUDITOR'S OFFICE

At the center of the activities of the various offices at the Jackson County Courthouse stands the office of Auditor Charles W. Scurlock. In this one office the work of all the county officials is correlated. And the auditor's office is the principal agency through which the county is accountable to the State.

The best known duty of the Auditor's office is the compiling of the tax duplicate. Each year in the Spring Auditor Scurlock sends out approximately 6000 personal property blanks to be filled out and returned to his office.

Not all counties send out blanks in this manner. In some of them taxpayers are required to come to the office for the blanks. In others the blanks are distributed about the county in stores, banks, and other business places, where citizens may get them. But Mr. Scurlock has found it more satisfactory, as well as more convenient for citizens of Jackson County to mail out the blanks.

Unlike the personal property, real estate is not reappraised each year. It is possible that a general reappraisal may be taken next Spring.

On the day preceding the second Monday of April taxes on personal property and real estate take a lien. However, until October 1, taxpayers can apply for deductions from the value of their property if it has been damaged by fire, tornado, or other similar cause. But it is absolutely necessary for the property-owner to file application for this deduction. Simply telling the Auditor, or trusting to luck that he will hear about it, does not suffice.

From the figures turned in on the tax returns, the Auditor and his deputies compile the tax duplicate.

In the meantime blanks have been sent out to all the township clerks and the various boards and other officers of the county, on which they compile their budgets for the next year. These local budgets are returned to the County Auditor's office. The budgets are then presented to the Budget Commission composed of the Prosecuting Attorney, the County Treasurer, and the County Auditor, ex-officio.

All the demands of the various townships, boards, and officers can not be granted. But an effort is made to pro rate the income of the County among the various subdivisions in proportion to their needs as set forth in their respective budgets.

When the budget and the income have been equalized by the Budget Commission, the auditor figures the tax rate for each taxing district. Then it is his task to figure the amount due from each tax payer. The completed duplicate is then turned over to the County Treasurer for collection. The Treasurer is charged with the total amount of the tax, and he must account for this sum.

In January and June of each year it is possible for various taxing districts to make advance draws from the County.

For taxes that are not paid before the time limit set by the Commissioners, an additional charge of 10 percent is levied as a penalty.

The tax on incorporated companies

takes a lien the first day of January of each year, when they are required to submit a report and balance sheet. Banks must submit reports early in May, and they are taxed in accordance with their last report made to the State or Federal government.

Mr. Scurlock is secretary, ex-officio of the Board of Revision. Other members of this board are the County Treasurer, and the President of the Board of Trustees. He is also a member of the Board of Sinking Fund Trustees. Other members of this Board are the Treasurer and the Prosecuting Attorney.

During the year the County Auditor has to make numerous reports to the State Auditor. Livestock reports, cigarette tax reports, an abstract of the debt reports of the local taxing districts, a report of personal property statistics, a report of livestock statistics, and similar reports have to be sent in to the State.

The County Auditor supervises the taking of the school enumeration each Spring, and makes a report of the enumeration to the Superintendent of Public Instruction at Columbus. Various children's homes which contain children from this county send their bill for the child's tuition to Auditor Scurlock who turns it over to the proper school district for payment.

The Auditor collects various special taxes also. He is charged with the collection of the cigarette tax. The tax for wholesalers is \$200 per year and for retailers, \$50. In days of yore the Auditor collected the liquor tax, but this is a small item any more.

All dogs of the County are required to be registered and licensed by the Auditor. Did you know that a large part of the expenses of the County Board of Education comes from the fund provided by the dog license fees?

County officers, school and township clerks are required to make a report early in September of the fees and earnings of their respective offices. Clerks of Councils of villages and cities must submit a report of all municipal special assessments at the same time.

Stacked high in Mr. Scurlock's office are files of bills and reports of as much as 20 years ago. The large amount of records that must be kept are very nearly taxing the present Auditor's office to capacity.

Inspectors from the State Auditor's office have been examining the office of the County Auditor, and they have reported that the records are correct, and the office in good shape.

Mr. Scurlock has an able deputy in Bob Jenkins, who has been with him for more than a year. Jenkins is a genial Welshman with a wide acquaintance in Jackson County. Incidentally he is quite a politician, being a strong supporter of Brother Tom of Ironton, who is out for the political scalp of "Izzy" Foster.

Outdoor Advertising

To the Editor:-

Recently, newspapers in several hundred cities published the report (generally as a statement of fact) that fourteen important advertisers had pledged themselves to abolish "highway billboards."

This is not true. It is a

MRS. WM. F. DUNGAN PASSES AWAY FRIDAY

Another Member of Well Known
Family Called by
Death.

Funeral services of Mrs. Mary Ellen Dungan, aged 71 years, were held from the Dungan home on West Street Monday afternoon. Rev. W. H. Millikan officiated, and burial was made in Fairmount.

Mrs. Dungan passed away last Friday. The family has been visited by death a number of times in the last year, and now only one daughter, Miss Carrie Dungan, survives. The father, William F. Dungan passed away April 26, one daughter, Miss Laura Dungan, having preceded him in death by only ten days. Two other daughters, Mrs. Mabel Roy and Miss Elsie Dungan, and one little son Arthur, have also preceded Mrs. Dungan in death.

Mrs. Dungan was an active member of the M. E. Church. She had been ill for some time.

KILLED BY SLATE FALL

Remains of John Newport Brought Here for Burial.

John Newport, aged 62, former resident of Jackson, was killed by a fall of slate in a mine of the Fordson Coal & Coke Company, at Twin Branch, W. Va., last week. The remains were brought to this city Monday morning to the home of Mrs. Canter. Funeral services were held Tuesday morning, from Holy Trinity Church, Rev. Kessler in charge. Interment was made in Mt. Olivet by Funeral Director Elmer Ridgeway.

Mr. Newport is survived by five children, Mrs. W. T. Brown, of Davy, W. Va.; Catherine and Mary of St. Louis, and James and Ellen of Twin Branch. He had a number of other relatives.

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Charges Gross Neglect

Lucile Raynor has applied for a divorce from David Raynor, on grounds of gross neglect of duty. They have one child. John G. Evans is her attorney.

Max Orleck Dies

Max Orleck died in Athens Friday. The body was brought here Saturday and was taken to Columbus for burial Sunday. Orleck was 47 years of age. He is survived by a widow and several children. Wood & Steen were local undertakers in charge of the body.

Infant Buried Tuesday

Benjamin Jeffery, the two-weeks old son of Mr. and Mrs. Dagerfull Jeffery, was buried in Fairmount Tuesday. The Jefferys are members of a transient party who have been camping near Boone Rocks. Wood & Steen were in charge of the interment.

MARRIAGE LICENSES

Earl J. Hillard, 34, salesman, Philadelphia; Hazel Vedah Wallace, 26, school teacher, Wellston.

William Gates, 32, farmer Dundas; Golda McDonald, 21, Jackson.

John Jones Passes Away

John Jones passed away at his home on South Street early Tuesday afternoon. Jones has been ill for a long time. No funeral arrangements had been made as this issue went to press.

CHRISTIAN CHURCH

**DOG LEAVES HOME;
FOUND FIVE WEEKS
LATER IN DEEP HOLE**

A bull dog belonging to Walter Wykle of this city wandered away from home five weeks ago. Last week the dog was found in a deep shaft on the Lew Long farm just a skeleton of skin and bones, and mad from starvation.

Farmers passing the hole heard a noise. On investigation they found the dog in the shaft where he had evidently fallen quite a while ago. He was rescued with some difficulty owing to his madness from hunger, and was returned to his owner. Tony, for that's his name, is just about recovered from his experience.

**DRIVES CONTINUOUSLY
FOR HUNDRED HOURS**

Portsmouth Man Passes Through Jackson on Endurance Test.

Benny Law, racing driver, passed through Jackson Thursday noon, chained to the steering wheel of a Maxwell touring car. Law was making an endurance test, driving continuously for 100 hours. He drove for the F. & M. Motor Co., of Portsmouth.

Law was escorted about the city by a fleet of local Maxwell Cars headed by Maxwell Agent McClain in his car. Oil and gas were taken by Law's machine while the car was moving. Every two hours he sent telephone reports to Portsmouth. He had one companion.

The endurance driver left Portsmouth at 10 o'clock Thursday, and visited Lucasville, Piketon, Beaver, Jackson, Oak Hill, South Webster, and Sciotoville during the day.

Bus Line Is Started

The Cannonball, Jr., Bus Line was inaugurated between Jackson and Portsmouth last Saturday, and has been enjoying good patronage. The bus makes two round trips daily, leaving Jackson at 6:30 a. m. and 2:30 p. m., and leaving Portsmouth at 9 a. m. and 5 p. m.

Hayth Infant Dies

The infant of Tom Hayth, Wood Avenue, was buried in the Pierce Cemetery Sunday. Wood & Steen were in charge.

WM. WADE DIES IN CHETOPA, KANS.

William Wade, president of the Chetopa board of education, pioneer teacher here and civil war veteran, died Sunday July 6 at the home of his sister and brother, Mrs. Eliza Long and Arthur W. Wade, as a result of injuries sustained last Thursday afternoon when a ladder slipped slightly and Mr. Wade fell to the ground, striking his head against a concrete walk. Mr. Wade had climbed the ladder into the tree to pick some apples at the home of his sister and brother. After picking all of the apples within reach he descended the ladder. As he set one of his feet on the ground, the other being on the bottom round of the ladder the ladder turned and Mr. Wade lost his balance. He fell in a sitting position but his body lurched backward and sideways and the back of his head struck the walk. He was carried into the house unconscious but regained consciousness again the next morning and talked to those about him. Later he lost consciousness again and remained so to the end, which came Sunday afternoon.

The funeral was held Tuesday afternoon from the home of his sister and brother. Rev. Rector Green officiated and burial was in Oak Hill cemetery. During his talk the Rev. Green read the following tribute to the man:

"William Wade was born in Jackson county, Ohio, October 17 1845, and died in Chetopa, Kas. July 6, 1924, aged 78 years 8 months and 19 days. He grew to manhood and received his education in Jackson county, completing his training in Prof. Holbrook's normal training school at Lebanon, O.

"Mr. Wade's life was one of activity. He began teaching school in Ohio and continued in that profession until moving to Kansas in 1873. Here he continued in his chosen work. It was here he became acquainted with Miss Nancy Noble, to whom he was married December 24, 1874, thus uniting in Kansas two prominent Ohio families who had never met although coming from adjoining counties. After marriage he located on the farm near Chetopa where he continued to teach and farm for many long years. It was in this farm home that six children were born to this union, two dying in infancy. The wife passed to her reward December 28, 1906, leaving the husband and four children, Herbert N. Wade of this city, William L. Wade of Cancy, Miss Effie Wade of this city and Lester Wade, who died at his home in Independence in October, 1917. The two sons and daughter very tenderly cared for their father until the Master said: 'It is finished, his race is run.'

"There are left to mourn his death his children and their companions, one daughter-in-law, Mrs. Margaret Wade of Independence, widow of Lester Wade; an aged brother, A. W. Wade, and an only sister, Mrs. Eliza Wade Long, six grandchildren and a large number of nieces and nephews.

"Mr. Wade united with the United Presbyterian church at the age of 17, working as a faithful member until coming to Kansas, after which he was ordained as an elder, in which capacity he served the local church until it disbanded. He also served as superintendent of the Sunday school for a number of years and was president of the County Sunday School association for some time. After the disbanding of the local church he still freely gave to the support of the church of his choice, although a regular attendant and contributor to the Methodist church of this city until his death. A long life filled with good deeds and animated by a truly Christian spirit begets the love and admiration of all who have ever felt its influence. If there was one characteristic, however, more than another that distinguished his life it was his broad human charity.

"Many, many years of service in one profession tell the story of his usefulness and appreciation. He served as a member of the board of trustees of the Labette county high school for about 15 years. After serving the county for so long he was chosen by the citizens of Chetopa as a member of the board of trustees of the city schools. He was president of the board at the time of his death.

"During the civil war Mr. Wade volunteered and served his country as a Union soldier in the 172nd Ohio infantry."—Chetopa, Kans. Advance.

Social at Antioch