State Departments Efficient and Not Extravagant Says House

Reply to Partisan Report of Senate "Investigating" Committee Is Made During Closing Hours by Day, Macdonald and Morris Who Set Figures Straight for State Administration

Senate Wrong by Small Sum of $2,000,000 in Cost of State Maintenance

Mr. Speaker and Gentlemen of the House of Representatives Fourteenth Legislative Assembly:

We, your committee appointed by resolution of this house passed January 18th, 1915, to act with a like committee from the senate to conduct an investigation of all the departments of state, beg leave to present the following report:

On January 19, 1915, the chairman of your house committee, shortly before 10 o'clock in the morning, called upon Senator Dwight, chairman of the senate committee, advised him of our appointment and readiness to meet and begin work, and tendered him the use of the rooms set apart for the house committee on appropriations and suggested the hour of 10 o'clock in the morning of each day as a suitable time for meeting. He received the suggestion and advised your chairman that he (Senator Dwight) would notify us of the time and place of meeting of the committee. Later in the day Senator Dwight discussed informally with the chairman of your committee the advisability of employing attorneys to make the investigation, and stated that the senate members were prepared to name an attorney, and that the house members, if they so desired, might also select one, the two attorneys to make the investigation and report. This proposition was declined.

On February 4th the house members were officially advised that a meeting of the joint committee would be held on February 5th at 10 o'clock a. m. in a senate committee room. All of the house members attended, but none of the senate members appeared except Senator Dwight. He then proposed that the committee hire an accountant to make the investigation and stated that the senate members had at their disposal a man who could do he work and would do it at a reasonable price. Upon being requested to name the accountant he named Mr. Percy L. Witmer, city clerk of Helena, who filled the office of clerk to the state board of examiners, when a majority of this board were republicans. Your committee pointed out definitely that the resolution contemplated an investigation by the joint committee, and not by hired accountants. But he still insisted upon his proposition. We then withdrew and delivered to him the following communication:

Senator Dwight, Chairman Joint Investigating Committee.

Dear Sir: Replying to the suggested program by the senate members of the joint investigating committee on this date, the house members beg leave to state their position.

Both the house and the senate, by their votes, have declared their desire to have a non-partisan investigation made of the several departments and officers of the executive department of the state government. To hire partisans to make for this committee investigations or examinations is in our opinion against the spirit of the resolution. We offer to meet with you in joint session, and to permit the committee to call before it any person or persons requested by any member of the committee, and to permit such person or persons to be examined to any extent, upon any question affecting the executive department, or any of its bureaus, the examination to be open to the public, and in the presence of such members of the committee as may desire to attend. We further offer to sit at any time, and for such length of time as the senate members may decide, and to unite with the senate members in the employment of a stenographer or stenographers to take and report testimony of witnesses offered. Respectfully,

E. C. DAY, Chairman.

To whic l ter in the day we received the following communication:

Hon. E. C. Day, Hon. C. F. Morris, Hon. A. D. Macdonald.

Gentlemen: I beg to acknowledge your communication of even date in regard to the employment of assistants for our joint investigating committee. Have carefully noted your attitude in regard to the employment of any assistants other than stenographers and in reply will say that in our desire to accomplish wh.t we believe to be good for the people of our state, we are willing to concede the point to ou and will proceed with the joint investigation along the lines as outlined by the house members of this committee.

While we do not believe that it will be possible to make a thorough and careful investigation without assistants in the way of special examiners and accounta t, still we believe that this matter is of sufficient public concern to warrant us in going ahead even under the adverse conditions which you impose.

We have therefore concluded to continue this investigation and will meet in room 7, in the capitol building on Monday, February 7, 10 a. m.

Yours very truly,
REUBEN DWIGHT,
Chairman.

No Investigation Made.

Accordingly the members of your committee again repaired to the place of meeting at the time fixed, and after some considerable delay, Senator Edwards appeared and later Senator Dwight. No explanation was offered as to the absence of the other member of the senate committee. Senator Edwards announced that they were ready, and asked whom the house members desired to call. Your chairman stated that inasmuch as the committee had been appointed upon the initiative of the senate, and upon its representation as to the need of the investigation, the senate members should assume the burden of calling witnesses t- substantiate their charges, the house members reserving the right to cross examine witnesses, and to call others in rebuttal. This the senate members declined to accede to. Whereupon the chairman of the house committee moved that in view of the fact that no witnesses were present, the committee adjourn to meet at the call of the chairman, Senator Dwight. No such meeting has been called so far as the members of the house committee are informed, and no joint session has been held, and no investigation conducted pursuant to the terms of the resolution under which the members of your committee were appointed.

Some Remarkable Figures.

Under these circumstances, it would ordinarily be appropriate for your committee to ask to be discharged without further comment. But, in violation of the usual parliamentary procedure the senate members of the joint committee, on February 14, 1915, presented to the senate a report which is so grossly inaccurate, both with reference to the proceedings of the joint committ e and the facts set forth as the result of the pretended investigation, that your committee feels that they would be showing an utter lack of appreciation of the honor conferred upon them by this house in selecting them to represent it, and would be approving by their silence, in the promulgation of false representations regarding the state administration, did they not lay before this house some further comment upon this curious document. The report of the senate committee divides itself into three parts. First, reflections upon the action of the members of your committee, which to quote the senate report, "determined that there must be merit in the necessity of a probe of state officers and departments"; second, a curious collection and compilation of figures, which they say (again we quote) "disclose the extravagance of the present administration," and, third, the recommendations based upon these figures. In addition to stating that your committee "evinced an inclination and desire to thwart every endeavor made respecting such proposed investigation," and later, "clearly evinced a disinclination to in any manner aid or assist in the probe of state affairs," the senate committee also makes the following remarkable statement:

"Although the purpose of the joint committee has been heralded in the press of this state and is a matter of daily discussion at the state capitol, and in the city of Helena, no officer or employe of the state has come forward to offer aid or assistance to the committee to justify the necessity of any particular office or the necessity of the continuance thereof, or of the expense incident thereto, save and except J. M. Kennedy, the secretary of the bureau of publicity."

Officers Were Ready.

Touching the conduct of the members of your committee, in addition to pleading ignorance of how to evince a disinclination, we call your attention to the fact that we attended in a body every meeting which the committee held, and at all times declared our readiness to proceed. If such action on our part evinced a disinclination to engage in the work of the committee, what shall be said of the conduct of the members of the senate committee who did not attend at all? With reference to the statement that no officer or employe, save one, attended with bared breast to submit to the dread ordeal, we need only call attention to the message of the governor, read in the senate on January 18, and to the further fact that the governor personally, as we are advised, told Senator Dwight that all of the officers stood ready to give all of the information within their possession. These officers were all here within this building, and within easy reach. In the face of these facts we submit that the members of your committee were fully justified in refusing to aid in spending the state's money in hiring the former attorney general to investigate his successor, or to pay a former clerk to the board of examiners to tell how he did things. Either of these gentlemen could have been called as a witness, and the members of your committee anticipated with a great deal of pleasure, revelations which were denied, when the senate members learned that the cross-examiner and the public reporter would lend willing hands.

A Joke in Figures.

The statement that the figures submitted disclose the "extravagance of the present administration," is equally without foundation. The figures are those found in the printed reports and are taken at random and set forth without reference to the purposes for which they were complied. As they stand in the report they mean nothing, even assuming them to be true. The report states that the clerk compiling them has been paid for his services out of the private funds of the members of the senate committee. A page, with a keen pair of shears, would have done as a pastime a more satisfactory job. Tedious and needless would be the task of refuting in detail the misstatements. Denial in detail should not be required when it is [illegible] expenditure, for the maintenance of the state government by over $2,000,000.

What Are Expenditures?

The totals as were given by the senate committee, besides including several hundred thousand dollars of transfers and investments which represent no receipt or payment of cash, include the receipts and disbursements of various trust funds which the state handles as agent or trustee under laws over which the state administration has no control. Such for instance, as the land grant funds, which are held inviolate for the institutions for which the land grants were made. So too, the stock bounty fund, stock inspection and detection fund, stock indemnity fund and sheep inspection and indemnity fund are trust funds collected from the livestock interests of the state, and expended for the protection of the livestock industry by boards composed largely of the persons paying the tax. The state estray fund is collected by the state as agent and trustee for the owners of the stock sold as estrays.

The actual expenses of the state are shown only by the issuance of warrants by the state auditor. These warrants are only issued upon specific appropriations by the state legislature, and as to the advisability of such appropriations the legislature must share equally with the executive in responsibility as to the question of extravagance or otherwise.

Giving the Correct Figures.

The following figures are carried in the Dwight report and labeled "A comparison of receipts and disbursements for the years 1911 to 1914, inclusive."

	Received.	Paid out.
1911	$3,404,609.56	$3,049,682.92
1912	4,046,691.22	3,568,131.27
1913	4,562,920.44	4,924,812.44
1914	5,550,909.70	5,207,011.99

Not only do these totals include numerous tr.nsfers, but they also include all of the trust funds administered by the state. The receipts and disbursements from the permanent land grant funds during these years (these funds not being available for general state expenses, but being used exclusively for school and similar purposes) were as follows:

	Received.	Paid out.
1911	$ 514,497.47	$ 470,966.50
1912	1,049,094.84	646,260.68
1913	1,629,056.34	2,027,844.56
1914	1 961,517.92	1,868,642.58

Subtracting the amounts above shown from the totals carried in the Dwight report will give the following figures as the net income and expenses of the state government:

	Received.	Paid out.
1911	$2,831,548.86	$2,520,153.19
1912	2,929,951.80	2,854,226.01
1913	2,813,061.56	2,776 165.34
1914	3,446,074.47	3,195,052.10

Even these figures, however, are not entirely fair as showing a comparison of the receipts and expenditures of the state government.

What the State Government Costs.

With the exception of three departments which are supported by separate funds, all of the expenses of the state government are paid from the general fund. The following shows the comparative receipts and disbursements from the general fund for the years 1911 to 1914, inclusive:

	Received.	Paid out.
1911	$1,399,950.80	$1,384,221.36
1912	1,448,248.42	1,486,107.78
1913	1,551,221.17	1,562,223.19
1914	1,711,494.71	1,689,127.37

Capitol Maintenance Fund.

An excellent example of the unreliability and unfairness of the figures submitted by Senator Dwight and his colleagues is found in the statement concerning the capitol building maintenance fund. All Montana knows that in the year 1915 the state capitol is more than twice as large as the building that was maintained out of the appropriation for 1911 and 1912; the addition of the wings doubled the size of the building; naturally it doubled the cost for light, fuel, water and equipment that is constantly requiring replacement. The appropriation for the maintenance of the old building for two years was $50,000, and it required all of that money to keep the building in proper condition. The appropriation for the new building, doubled in size, was only increased $2,000, making a total of $52,000. Every thinking person must realize the necessity for a larger appropriation for the maintenance of the larger building. Two years ago there was submitted to the legislature a deficiency appropriation of $8,000 for the capitol building maintenance fund.

Capitol Building Enlarged.

This year the deficiency appropriation submitted by the board of examiners amounts to only $13,000. In point of plain fact, the state board of examiners is carrying the present immense capitol building on a much more economical basis than the old building was maintained for. When the building was doubled in size there was only an increase of three janitors to care for the added floor space. An additional engineer was required when the new building was put in service. Every one knows that a building of that magnitude necessarily has to undergo constant repairs and upkeep. The records show that several hundred dollars have been expended out of the appropriation in this work of maintaining the new part of the capitol building.

State Highway Commission.

The statements submitted regarding the expenditures made by the Montana highway commission are of the character conforming to the general unfairness and unreliability made in reference to most of the other departments of the state government. The partisan report misrepresents the actual facts to the extent of $1,198.84. It charges the expenditures of that much more money than was actually expended, as shown by the state treasurer's books. There is absolutely no excuse in this instance for this misrepresentation. It was impossible for the so-called investigators to have innocently made this mistake. The figures are not involved, the bookkeeping is not complicated, and the real situation could have been arrived at by any school child in Helena.

The truth is:

Amount appropriated by the highway commission	2,466.33
Balance turned back to the general fund	2,533.67

The statement submitted by the partisan committee misrepresents the expenditures in the following amount:

Expenditures according to committee report	$3,664.17
Expenditures according to state treasurer's report	2,466.33
A misrepresentation of	1,198.84

Without going into detail concerning the efficiency of the value of the work performed by the highway commission, we desire to record this statement: That a saving of more than $60,000 was effected to the taxpayers of Montana during the life of the present state highway commission, as the result of the commissioner's actions in securing a reduction of from three to four cents per pound upon approximately two million pounds of steel products purchased by the taxpayers of Montana for the construction of culverts and bridges in this state.

Further, in addition to paying out of the receipts the expenses incident to the conduct of the work of the commission, a sufficient saving was made to purchase eight spans of first-class draft horses, harness and equipment, that are now employed in highway work for the state.

Fifteen thousand copies of road maps for the use of the various counties of Montana were prepared and published by the commission. The best detail map of Montana that has ever been prepared has been completed by the highway commission, and is now being published. This map is absolutely indispensible in the present growing condition of Montana. It is the most pretentious, complete and serviceable publication of the kind ever undertaken by any authority in Montana.

The Tax Commissioner.

The utter unreliability and the gross unfairness of the report under discussion finds convincing expression in the item relating to the tax commissioner's expenditures. The partisan report submitted states that the expenditure for the tax commissioner's office, salary not included, was $6,208.67. This is utterly false. The statement is not warranted by any set of figures on file in any office in the state house. Had the truth been sought, it could have been easily obtained by the so-called investigators.

The cold facts are: The tax commissioner's office expended $4,811.03 for the period quoted, and the republican report submitted by the gentlemen misrepresents the facts to the extent of $1,397.67, and there is left unexpended at the present time to the credit of the tax commissioner's department $2,989.63.

The Game and Fish Fund.

The game and fish department is not only self-supporting, but in addition it provides revenue which is used in the propagation of fish and game, especially for the restocking of streams with fish fry. The expenses of this department are exclusively borne by the men of Montana who enjoy hunting and fishing. During the year 1913 a total of $73,597.88 was collected in licenses, permits, fines and confiscations. The receipts for 1914, which have been tabulated only up to November 30, show $62,869.40. Out of this revenue the salary of the game warden and 22 salaried deputies, together with an office force, is paid. In addition to this, the fish and game fund has been drawn upon to build and maintain two fish hatcheries, and also to maintain a fish car, which, during the past year, distributed a total of 14,534,755 fish fry, with the result that Montana is rapidly becoming the nation's greatest resort for fishermen.

The State Engineer.

A plain mis-statement of $1,348.41 is made with reference to the expenditure of the state engineer's office and Carey land act board. The following shows the expenditures of this department for each of the past four years:

1911	$6,046.04
1912	6,406.79
1913	7,805.45
1914	10,337.99

During 1911 there were no active operations.

During 1912 activity in Carey act project construction began, and with the years 1913 and 1914, over $2,000,000 of construction was completed on the Valier Carey project alone, and the state engineer was responsible to the Carey board for its efficiency and safety, and necessarily had to supervise it. This means contingencies in expense. Take one example. In the spring of 1914 slides occurred on the rock fill dam in the Birch creek canyon on the Valier project which was under construction. This is a $420,000 structure and the highest dam of this type in this country. The plans had to be changed. The state engineer refused to approve any plan for completion until a most thorough investigation was made as to the requirements to make it safe. If this dam failed, a wall of water 147 feet high would be released, jeopardizing not only the water supply of the Carey settlers, but the lives and property of the people living in the Birch creek valley below.

Costs of Supervision.

Such things, taken with the supervision for the state of over $2,000,000 worth of construction work, requires more expense than ordinary office routine, and the state engineer has taken every precaution for safety. He has also enlarged on his work of securing records of the water resources of the state during 1913 and 1914, in addition to his regular work. During the past year and a half he has assembled at the capitol all water filings and decrees since the first filing was made over 50 years ago, making approximately 49,000 filing and decrees on nearly 11,000 streams. This information he has compiled according to streams, so that information regarding the filings on any stream can be had by referring to the files in his office, regardless of the county or how many changes in county boundaries there have been made. It is truly a state record for public information.

Engineer's Records Available.

Inquiries are already being made by people who have lost their papers and [illegible] able to give them the information sought and to refer them to the county record, giving book and page of the original record. The value of this work to the people is already proven. This also costs money to accomplish, but it is for public efficiency and should be enlarged upon still further for the information of the people, and as a foundation for the conservation for the people of Montana's water resources.

Public Printing.

Comment has been made on the increased cost of public printing. As a matter of fact, the total increase in the state's printing bills for the years 1913 and 1914 over the years 1911 and 1912 amounted to $28,869.56. A number of factors entered into this. The state printing is let by contract by the state board of examiners. This board invited the printers of Montana to bid upon this work for the two-year period. Bids were received, were subdivided into various classes, and in each instance the board let the contract to the lowest bidder, part of the work going to the State Publishing company of Helena, and the remainder to the Independent Publishing company—these two firms submitting the lowest bids on the classes of work awarded to them.

Election Printing Expensive.

In the discussion of this subject it should be borne in mind that the election printing ordered by the state in 1911 and 1912 amounted to $5,739.50, while the election printing ordered for 1913 and 1914 amounted to $17,508.17—an increase of $11,768.67, or over 33⅓ per cent of the total increase in the state's printing bill. This increase, as is known by everybody in the state, was occasioned by the enforcement of the primary election law, the corrupt practice act and the initiative and referendum provisions of the constitution.

Among other items of increased expense in the state's printing bill is one for $753.90 for printing necessary in the operation of the motor vehicle law, a law which returned to the state a total of $20,907.42 income in excess of the total expense of that department.

Public Service Commission Busy.

The public service commission, which began operations in the year 1913, and which found it necessary to secure a complete new set of blanks and office supplies, occasioned a printing bill of $2,114.98.

The superintendent of public instruction, who was required to reprint the recently codified school laws to the end that school trustees and other school officers might inform themselves of the provisions of the law covering their offices, occasioned a printing bill of $5,144.08.

Some of the Printing Necessary.

Other items on the printing bill are as easy of explanation, and were contracted clearly in the interests of public service.

The following statement shows the increase of the cost of printing for 1913 and 1914 over 1911 and 1912:

Election printing, initiative and referendum, etc.	$11,768.67
Automobile bureau	753.90
Public service commission	3,114.98
Tax commission	547.78
Grain inspector	371.97
Weights and measures	992.61
Superintendent of public instruction	5,144.08
Board of health	2,618.07
Agriculture, labor and industry	1,536.27
Game and fish commission	747.64
Dairy commissioner	407.00
Bank examiner	1,866.59

Deficiency Claims.

The statement is made in the Dwight document that a total of $188,493.17 has been submitted to the present session of the legislature as deficiency claims. These figures are inaccurate. The total deficiency claims submitted to the legislature by the state board of examiners amount to but $175,442.05. Of these deficiency claims, a total of $85,000 is for the state penitentiary, and $40,000 is for the state asylum for the insane. These deficiencies were unavoidable by reason of the increased growth of these institutions, and also by reason of the necessity for the construction of additional buildings. New buildings and improvements at the penitentiary were made at a cost of $36,000, while improvements at the insane asylum amounted to $68,007.70. It will thus be seen that the total deficiency asked for the insane asylum is $28,007.70, less than the value of the permanent improvements constructed at that institution during the last biennial period.

Agriculture and Publicity.

It is gratifying to learn from the report submitted by Senator Dwight and his colleagues that at least one department of the state government was found to be conducted in an efficient and satisfactory manner. The department of agriculture and publicity is credited with doing well a big and valuable work. That is about the only entirely frank and honest statement contained in the entire document. Yet the department of agriculture and publicity, relatively, is rendering no more efficient service than are many of the other departments of the state government. They are all doing good work.

Expenditures Must Increase.

With the rapid increase in the wealth and population of Montana must inevitably come increased public expenditures. Two and four years ago the appropriations for the incidental expenses of the legislature amounted to $10,000. This year the legislature appropriated $15,000 for the same purpose—an increase of 50 per cent. The legislature is larger, naturally its expenditures for stamps, supplies and incidental expenses are larger. It will cost several thousand dollars more to pay the expenses of the Fourteenth legislative assembly than any previous legislature ever required. Will Senator Dwight return to his constituents and tell them that the governor or the state officers were responsible for those expenditures?

The Railroad Commission.

Referring to the item relating to the cost and expense of the railroad commission, the statement submitted [illegible] the cost in 1912, notwithstanding that the undisputed records of the railroad commissioner's office show an increase of more than 100 per cent in the work of the commission in 1915 over 1912. The commission is doing more efficient work; doing it much more economically, and doing more than twice as much as it did three years ago. That is the record. And that should be a sufficient answer.

The Electors Did Not Demand It.

In connection with the recent creation of new and additional offices, your committee desires to call attention to the fact that these departments were created by the Thirteenth legislative assembly in redemption of platform pledges which had been made by the democratic party, and which had been approved by the people at the general election of 1912. It was the general belief of the democratic party that the activities of the state government should be increased, to the end that Montana might be enabled to render to its citizens the same efficient service which other state governments provide. Despite the fact that there is unquestionably some difference of opinion as to the wisdom of the creation of some of these departments, there is nothing to indicate that the people of the state of Montana have changed their minds or that they occupy a different position now than they did in 1912. Your committee knows of no member of this legislature who was elected to this body upon a frank, specific pledge to labor for the abolition of any existing department of the state government; it does know that a number of legislative candidates who made such pledges failed to secure nomination or election.

State Land Office.

A mis-statement of facts, aggregating $12,170.44, is made in the item of one year's cost and expense of the state land office, a mistake which could not have been made had any effort whatever been devoted toward ascertaining the actual cost and expense of this department of the state government.

The Dwight report charges that the cost and expense of the state land office from December 1, 1912, to November 30, 1913, was $65,435.54. Of this total, $12,174.44 is covered by the item of refunds made to purchasers and lessees of state land, to whom the actual acreage delivered was less than the actual acreage shown by the old government surveys. In other words, the state land office yearly collects from purchasers and lessees of state lands money in excess of which it is entitled, and as promptly returns these moneys to the citizens who have purchased or leased state lands. That such an item should be charged as an administrative expense is too preposterous to justify serious consideration.

Lands Are Classified.

In addition to this mis-statement, the sum of $11,827.87 was, in the same year, charged against the administrative expense of the state land office, when, as a matter of fact, this money was expended in the classification and transfer of 191,000 acres of forest lands lying in sections 16 and 36, in townships in national forests, to the end that the state's forest holdings might be placed in a compact body, this exchange having had previous legislative authorization.

Expense of Administration.

As a matter of fact, the cost of administering the state land office from December 1, 1912, to November 30, 1913, excluding refunds and excluding money expended in the forestry exchange, amounted to $41,437.03. In the year from December 1, 1913, to November 30, 1914, this expense was $46,478.75. During the same year the moneys received from interest and leases, which become the income expended for the support of the common schools of the state, increased from $345,404.50 for the year ending November 30, 1912, to $419,096.00 for the year ending November 30, 1913, and to $632,000 for the year ending November 30, 1914. In other words, the per capita sum derived from this source and distributed to the school districts of the state amounted to $4 for the year ending November 30, 1912; $4.50 for the year ending November 30, 1913, and $5 for the year ending November 30, 1914.

The Total Increase.

The increased expense for the year ending November 30, 1914, over the year ending November 30, 1913, amounting to about $5,000, was solely due to field work, the state land department selecting 142,353 acres of a minimum value of $1,423,530 for the public land grants of this state.

State Board of Examiners.

An annual appropriation of $5,000 has been made for the contingent expense of the state board of examiners. This appropriation embraced the sum of $10,000 for the years 1911 and 1912, and $10,000 for the years 1913 and 1914, and is purely an emergency account, the funds of which are designed to be used as may be deemed best by the board in meeting expenses not otherwise provided for. Transferr are made from this account to the credit of any account that needs assistance to prevent a deficiency which otherwise would unavoidably occur. For instance, the legislature made an appropriation of $1,500 for the year 1911, and $1,500 for the year 1912, under the title, "State board of examiners' traveling expenses." This appropriation was overlooked for the years 1913 and 1914, when the traveling expenses were partly met from the contingent account. A portion of this account, amounting to $1,186.40, during the past biennial period, was expended for wrappers and postage incidental to the carrying out of the measures submitted under the initiative and referendum clauses of the constitution. In other words, this contingency account is merely an emergency fund designed to meet unusual and unprovided-for expenses, and the expenditures from this account have been handled in the same conservative, economical way as has marked the operation of other branches of the state government.

Senate Committee Recommendations.

If the figures contained in the report are so unreliable as to form no basis for the contention that they [illegible] tions of the senate committee. Instead of specifying any particulars in which extravagance could be lessened or efficiency increased, we find that the recommendations are of the most insignificant and inconsequential character. The first recommendation is as follows:

"In conclusion your committee hereby recommend the abolishment of the present tax commission, the authority of which can only be duplicated in the same authority granted by law to the clerk of the board of equalization, and a completion of the formation of this department will add 123 employes to the present payroll."

Every one who is familiar with the legislation knows that the 123 deputies referred to by the senate committee are the persons who were to be appointed county appraisers. The executive department has not attempted to put this appraisement plan into operation, and no one has come forward to propose its continuance. All seem to agree upon the repeal of this feature of the tax commission law, although it might in fairness be submitted that a correct appraisement of the property of the state is the foundation of all tax legislation. The abolition of the office of tax commissioner, about which so much has been said, results in the net saving to the state of $6,900 per year.

Nothing to Be Saved Here.

The second recommendation is as follows:

"The abolishment of the present system in the employment of deputy sealers of weights and measures."

Putting into effect this recommendation would not be a saving to the state because these deputies are paid by the counties. To carry into effect this recommendation would be to reduce the efficiency of the work of the department, and play into the hands of short-weight merchants and others who have felt the strong hand

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