I came down here and went to work in 1942 with the timber industry as a result of work I had done in the State of Washington and at Tillamook County Oregon. I found that conditions in this area wax were much more in the pioneer stage, than in other areas. While there was plenty of raw material in the other areas Southern Oregon was developing as a source of timber. At the time I came down here the people I was working for were developing a stand of timber around Mt. Scott (Question by Ogle: That was Roseburg Lumber Co.?) Ans. That was Roseburg Lumber Co. yes. This operation was started in 1936. It had been kind of a struggle to get raw material because of the lack of transportation and it was strickly log trucking operation which was in the development stage and so when the company went into Mt Scott why probably the largest truck road had been developed by the company. About that time the war had become more complicated, profits started to rise, so they developed the road clear to the back end of this country. In this way they had a good foundation for a very successful operation. Then about the time that that timber was depleted, or they thought it was, the county contacted the Roseburg Lumber Co. about taking advantage of the timber and timber lands on the tax rolls (Ogle: What you mean is the tamber Ans. Yes thats right. lands which had been foreclosed on by the county ?/) from that original contact Mr. Ford who headed this operation being, and who always has been farsighted, say the valueax of going into this contract. Because of lack of development of the lumber industry, perhaps due to the large volume in of timber in the northern part of the state and contiguous to Portland and water shipment there was no development down here at all. So they had been accumulating that timber for probably forty or fifty years I think the most of it had accumulated from 1925 to 1935 during the depression years. As we picked up additional acreage it was only people of considerable wealth who had the ownership in the different plots. (Ogle: That retained the ownership ? Ans. Yes.)

About the same time that Roseburg Lumber Co. was buying this timber there were other people who were in the area buying up odd lots of timber which were scattered around.

(a) Kay and Julius Swanson from over on the coast and they accumulated from thirty to forty million. They eventually sold that to Ken Ford to. as that was timber intermingled with County timber so that to make his operation work out better he bought the timber under contract from them. of course timber at that time could be purchased from \$1.00 up to \$5.00 per thousand and as I remember it the company paid them around \$7.00 (Ogle: That included the land ? Ans. Yes that included the land.) he was able to block out practically all of the timber in the Ollala country., also south of that with two contracts on the whole thing and I can remember that ten years after that purchase we went down around Riddle and paid \$18 to 20 per thousand and wherever there was timber available he bought it up, and the bankers gave him the dickens because they thought he was going overboard on the stuff but when you figure that today you pay \$50 per thousand on the same type and for several years the profit on plawood was from \$18. to as high as \$32 per thousand But as you think back on the stuff land values were \$1 to \$2.50 was a very fair price and yet fifteen years ago acreage wax around Mt. Scott. Weyerhaeuser offered \$15 per acre and other companies that I know of paid \$25 per acre. So there was some justification for a different basis of taxation. But the average owner does not want to look at it that way and it is pretty hard for the average person to see a value in something which is not going to make a return for 65 to 70 years but neverthe less formerd looking people know that it is there and that it just takes a large volume of money in order to work it out. I takes a good man to handle that situation (assessor) but it has got more and more in the last few years so that the Tax Commission is running the whole state. It seems to me that most all of the work of assessing is channeled through them and the County Assessor is merely an office manager. Methods are all more or less laid out by the Tax Commission. Of course to be an office manager or assessor you have to know methods. thats all and be able to direct them. The way the Tax Commission has stepped into the picture the Assessor has an alibi, he can just say well thats the way the State Tax Commission tells us to do it. There are a few Assessors around over the state who buck Commission control but the Tax Commission seems to prevail.