

Proposed Oregon Tax Law

(Continued from last week)

(Assessor to give certificate of assessment—Penalty for refusing.)

Section 24. Any person assessed for any year may demand of the assessor an official certificate of that fact, and upon the refusal of the assessor to give the same he shall be fined in the sum of \$100, to be collected by the person demanding the same in an action in the name of the party injured before any justice of the peace in said county.

(B. & C. Comp., 316, without change.)

(Assessment roll—What to contain.)

Section 25. That section 3071 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

The assessor shall set down in the assessment roll, in separate columns, and according to the best information he can obtain—

1. The names of all taxable persons in his county assessable by him.

2. A description of each tract or parcel of land to be taxed, specifying under separate heads the township, range, and section in which the land lies, in tracts not exceeding a quarter section according to the government survey, or if divided into lots and blocks, then the number of the lot and block.

3. The number of acres and parts of an acre, as near as the same can be ascertained, unless the same be divided into blocks and lots.

4. The full cash value of each parcel of land taxed.

5. The taxable personal property owned by or to be taxed to such person as provided by law, and the full cash value thereof, and exemptions allowed.

6. The total valuation of all property taxed, real and personal.

For convenience the assessment roll may be divided so as to show separately assessments of real property or lands and lots, and assessments of personal property.

(Permits the assessment roll to be divided into parts for convenience, the form of roll in present common use being a blanket form, including real and personal property, on one page, and being unnecessarily cumbersome and costly. Assessor may now assess more than 100 acres in a single tract.)

(City, village, or town in which lots are situated to be named.)

Section 26. When lots are situated in any city, village, or town, a plat of which shall have been recorded, the city, village, or town in which the same are situated shall be specified in the assessment roll.

(No change.)

(Trust property—Representative character of holder designated.)

Section 27. That section 3073 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

When any person is assessed as trustee, guardian, executor, or administrator or a designation of his representative character shall be added to his name, and such assessment shall be entered in a separate line from his individual assessment, and he shall be assessed for the real and personal property held by him in such representative character at the full value thereof.

(No change, except to require that personal, as well as real, property shall be assessed at full value.)

(Assessment and taxation of undivided interest in real or personal property.)

Section 28. An undivided interest in lands or lots, or other real property, may be assessed and taxed as such. Any person desiring to pay the tax on an undivided interest in any real property may do so by paying the tax collector a sum equal to such proportion of the entire taxes charged on the entire tract as the interest paid on bears to the whole.

(New, but compare Revenue Laws Washington, 1905, section 41.)

(Real property—How described.)

Section 29. That section 3074 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

If the land assessed be less or other than a subdivision according to the United States survey, unless the same be divided into lots and blocks so that it can be definitely described, it shall be described by giving the boundaries thereof, or by reference to a description thereof by number as contained in the description book as hereinafter provided or in such other manner as to make the description certain.

(Permits use of a number, referring to a description book maintained as a permanent record in the tax collector's office, in lieu of a metes and bounds description. This provision is borrowed from Washington.)

(What shall be sufficient description in assessment.)

Section 30. That section 3075 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

It shall be sufficient to describe lands in all proceedings relative to the assessing, collecting, advertising, or selling the same for taxes, by initial letter, abbreviations, figures, fractions, and ex-

ponents to designate the township, range, section, part of section, distance, course, bearing, and direction, and also the number of lots and blocks, or part thereof.

(No change, except to amplify the permissive abbreviations to correspond with those ordinarily used.)

(Description book—Contents.)

Section 31. There shall be kept in the office of the tax collector a book, to be known as the description book, which shall be arranged by order of sections or land claims, townships, and ranges. The assessor may enter therein, under the proper numerical heading, any tract of land by a metes and bounds description thereof, situated within such land claim or section, and shall give to each tract of land so described and entered a number, to be designated as Tax No. 1, and the tracts in each such section consecutively. Such number shall be placed on the assessment and tax rolls to indicate that certain piece of real estate bearing such number in the description book, and described by metes and bounds under such number in the description book; and in all proceedings for the assessment, levy, or collection of taxes, or sale of property, or other proceedings for collection of delinquent taxes, said designation shall be a sufficient description, and it shall not be necessary to enter in such proceedings a description of such tract by metes and bounds.

(New, but compare Revenue Laws Washington, 1905, section 47.)

(Division of assessment made upon whole tract—Payment of tax on part of tract.)

Section 32. Any person desiring to pay taxes on any part or parts of any real estate heretofore or hereafter assessed as one parcel or tract may do so by applying to the tax collector, who must carefully investigate and ascertain the relative or proportionate value said part bears to the whole tract assessed, on which basis the assessment must be divided and the tax collected accordingly. Provided, where the assessed value of the tract to be divided exceeds \$2,000, a notice stating the division must be sent to the known several owners interested in the tract, by registered mail, unless they all apply to the tax collector to divide the assessment; and if no protest against said division be filed with the tax collector within fifteen days from date of notice, the tax collector shall duly accept payment and issue receipt on the apportionment as by him made. In cases where protest is filed to said division, the matter shall be heard by the county court at its next regular session for transaction of county business, and the county court shall make a final division of the said assessment, and the tax collector shall collect, accept, and receipt for said taxes as determined and ordered by the county court.

(New, compare a somewhat similar statute in Washington.)

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MESSAGE IN BRIEF

Important Points of President's Communication to Congress

The main points brought out by the president in his annual message to congress, delivered December 4, follow:

Against executive law prohibiting all corporations from contributing to the campaign expenses of any party. Such a bill has already passed one house of congress. Let us prohibit in effective fashion all corporations from making contributions for any political purpose, directly or indirectly.

Another bill which has just passed one house of congress and which it is urgently necessary to pass at once, is that conferring upon the government the right of appeal in criminal cases on questions of law. This right exists in many of the states in the District of Columbia by act of congress. It is of course not proposed that in any case a verdict for the defendant on the merits be set aside, but that if the court in its opinion is seriously hampering the government in its effort to obtain justice, especially against wealthy individuals, it may set aside the verdict and may also prevent the government from obtaining justice for wage-workers who are themselves able and anxious to contest a case where the judgment of an inferior court has been against them.

In connection with this matter I would like to call attention to the very unsatisfactory state of our criminal law, resulting in large measure from the fact that the government is inferior courts on technicalities absolutely unconnected with the merits of the case. There has been a failure of substantial justice.

In my last message I suggested the enactment of a law in connection with the issuance of injunctions, attention having been sharply drawn to the subject by the fact that the right of applying injunctions in labor cases should be wholly abolished. It is at least doubtful whether the present law, which stands the test of the courts, in which case it is of course the judgment of the court, is to be maintained. I believe it would be wrong altogether to prohibit the use of injunctions. But so far as possible the use of such law should be confined to cases where such law is advocated by the state.

Lawlessness grows by what it feeds upon, and when mobs begin to lynch for rape they extend the sphere of their operations and lynch for many other crimes. Lynching is not for rape at all; while a considerable proportion of the individuals lynched are innocent of the crime, the vast majority are guilty. Lynching should be abolished, and the punishment should be death, as in the case with murder; assault with intent to kill should be punished as murder, and the punishment should be death, as in the case with murder; while the trial should be so conducted that the victim need not be wrongfully charged with the crime, the punishment should be death, as in the case with murder.

I call your attention to the need of passing legislation to limit the number of hours of employment of railroad employees. The measure is a very moderate one, and is in fact a very serious objection to it. Indeed, so far as it is in our power, it should be our aim to reduce the number of hours of employment of an eight-hour day.

The horrors incident to the employment of women in factories or at work anywhere are a blot on our civilization. It is one that each state must ultimately settle. The federal government has conducted an official investigation of the matter, with the results published broadcast, would greatly help in securing a uniform standard of securing justice of state action in the matter.

Among the excellent laws which the congress has passed, I would like to mention the employer's liability law. It was a marked step in advance to get the recognition of employment of the individual worker, and the law did not go far enough. In spite of all precautions exercised by employers there are still many cases of injury to workmen, and it is necessary to have a law which will provide for the payment of damages to workmen in such cases.

It is not wise that the nation should withdraw from settlement all the lands which the geological survey has located, and which are now being held by individuals. The question, however, can be properly settled only by legislation, which should provide for the withdrawal of these lands from sale or from settlement, and for their reservation for the use of the nation.

The passage of the railway rate bill, and only to a less degree the passage of the pure food bill, and the provision for increasing and rendering more effective the national food and packing industry, mark an important advance in the proper direction. In my judgment it will be most advisable to take as our first step the improvement of the law to provide for putting a date on the label and for charging the cost of inspection to the producer.

The question of taxation is difficult in our country, but it is especially so in ours. Some taxes should be levied on every good in a small district for use in that district. Thus the tax on the sale of land, or the tax on the immediate locality in which the real estate is found. But there are many kinds of taxes which are levied on the entire government so as to produce the best results, because, among other reasons, the attempt to impose a tax on one particular state to the injury of another is in the nature of a tax on the entire country.

The industrial and agricultural classes must work together, capitalists and wage-workers must work together, and the best work of the country is capable of being done. It is probable that a thoroughly efficient system of education, both for the young and for the old, is the most important factor in the success of any nation. Our federal form of government, with its division of powers, is one of the best in the world, and it is our duty to maintain it in its original form.

It is our duty to maintain the national government in its original form, and to prevent any attempt to change it. The national government has long derived its chief revenue from a tariff on imports, and from an internal or excise tax. In addition, these there is every reason to believe that the national government should impose a graduated income tax, and, if possible, a graduated inheritance tax.

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PROBE HILL ROADS.

"Empire Builder" is Next Candidate for Commission Griddle.

Washington, Dec. 10.—An investigation of the operations and management of the railroads controlled by James J. Hill and associates, including the Northern Pacific, Great Northern and Chicago, Burlington & Quincy is in contemplation by the Interstate Commerce commission. After certain preliminaries have been arranged and counsel for the commission selected, formal announcement of the proposed inquiry will be made.

As in the case of the proposed investigation of the Southern Pacific and Union Pacific railroads of the Harriman system, the inquiry is not the outgrowth of any specific complaints of violations of the interstate commerce law, but it is to be undertaken by virtue of the general inquisitorial powers conferred upon the commission by congress.

The inquiry will be broad and comprehensive, with a view to ascertaining the exact condition of affairs regarding the railroad's compliance with the interstate commerce act. A member of the commission, in speaking of the proposed inquiry, said:

"Although there has been outward compliance with the decree of the Supreme court in dissolving the Northern Securities company, yet there has been no difference in the rates given upon the united system."

The process of destruction has been accelerated during recent years by the operation of a number of Japanese vessels engaged in pelagic sealing. As these vessels have not been registered in the United States, as prescribed by the Tribunal of Paris, they have paid no attention either to the close season or to the limit on the number of seals which may be taken, and have prosecuted their work up to the very limits of the law.