

NEW TAXATION LAW REVIEWED

CHAIRMAN OF COMMITTEE ON TAXES EXPLAINS.

Rebate to Disappear; Sheriff Is No Longer Tax Collector. State Representative C. J. Fors-

strom of Union, chairman of the committee on assessments and taxation, has given out a brief resume of the new taxation laws which have become laws. The plans were drafted in joint sessions between Mr. Forsstrom's committee and the state tax commissioners and while radically changing the present plans will not be radical in its effect, say the fathers of the laws. There are three general laws in the general changes, which Mr. Forsstrom summarizes as follows:

H. R. 411.

The principal changes from the present law for the assessment and taxation of property contemplated by house bill 414 are the following:

For the county boards of equalization to meet on the second Monday in September instead of the third Monday in October. This change harmonizes with a further change proposed by this bill requiring that taxes be levied in December instead of January of each year. Under this arrangement the tax rolls will be turned over to the tax collectors and be open for the collection of taxes at least one month earlier than is permitted under the present law.

This bill also requires that the tax rolls shall be extended by the assessors instead of the county clerks as now required by law. This change will simplify administration, avoid confusion and reduce the number of errors in the tax rolls.

This bill changes substantially the procedure for the collection of taxes. It abolishes the 3 per cent rebate and also abolishes the excessive penalties and interest imposed where one-half of the tax is not paid prior to the first Monday in April. Under the plan proposed by this bill taxes shall be paid as charged on the roll, without rebate or penalty, until the first day of April. After this date accumulative penalty of one per cent for each calendar month is provided until the first day of September, when all unpaid taxes become delinquent. The original bill has been amended by the assessment and taxation committee to the effect that the taxpayer may pay one-half of his taxes before the first day of April, in which event the remaining one-half shall be subject to a penalty or interest charge of 1 per cent per month until paid.

Under this bill all unpaid taxes are to become delinquent on the first day of September and be then subject to the same penalties and interest now provided on delinquent taxes—10 per cent penalty and interest at the rate of 12 per cent per annum.

This bill provides that the county treasurer shall be the tax collector of each county, except that the collection of delinquent taxes is to be made and enforced by the sheriff as under the present law.

This bill has been carefully prepared; it will correct many defects and simplify the procedure in equalization of assessment rolls and collection of taxes. By abolishing the 3 per cent rebate and providing for an earlier levy and extension of taxes it will give the taxpayers ample time for payment of taxes and avoid the rush and confusion that now occurs in the tax collector's office in March of each year. The penalty of 1 per cent a month after April first will be sufficient to insure the payment of taxes, so that delinquencies will not be more numerous than under the present system.

This bill now enacted, will not affect the collection of taxes for the current year; the county treasurer will not become the tax collector until 1914. Provision is also made that the treasurer shall be supplied by the county court with sufficient deputies and clerical assistance properly to perform his duties as tax collector.

House Bill 415.

This bill provided for a general revision of the law relating to the board of state tax commissioners. It changed the name of that body to the state tax commission. Does not provide for any increase of salaries or of appropriation.

This bill provides for a fair and equitable distribution of values of water powers to the counties in which the same are situated and also provides fully for the assessment and taxation of such property.

This bill also provides for a fair distribution of the values of public service companies to the counties and taxing districts in which the same are situated than is permitted under the present law.

One of the most important features of this measure is that it provides for practically equal amount of state taxes of any biennium to be levied and collected in each year thereof.

This is a very important bill. It harmonizes with H. R. 414 and the two taken together will provide many remedies and corrections of the tax system and methods of our state.

House Bill No. 461.

The purpose of this bill is to provide a more efficient means for the collection of taxes on transient mer-

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chandise and on unsecured personal property.

It is proposed to amend section 5728 of Lord's Oregon laws to require the assessor, at the time of making the assessment of any transient merchandise brought into the county, to collect the tax thereon at the rate of the current year. The present law provides the same method for making the assessment and determining the tax to be paid, but is more cumbersome and uncertain in the collection of the tax.

Considerable personal property which is placed on the assessment rolls by the county assessors now avoids taxation on account of the fact that it is disposed of or removed from the state in the interim between the assessment and the time for the collection of the tax. This condition generally results where the owner of the personal property, at the time of the assessment, does not have sufficient real property within the county upon which the personal property tax may become a lien.

The measure under consideration provides that the county assessor shall collect the tax upon this class of personal property within one month after listing the same for assessment; the rate of taxation to be applied to be the rate of the current year for all purposes in the taxing district in which the property be situated.

It is provided in this bill that transient merchandise or on unsecured personal property at the rates of the current year, exceeds the amount which should have been paid on such property at the rates of the year for which the assessment is made, the taxpayer should be entitled to repayment by the county of the excess collected. In similar manner the taxpayer is liable to the county for a deficiency in case the amount collected is less than the tax that should have been collected after the rate or rates to be applied to the assessments of such year are determined.

The provision is also made that these assessments of transient merchandise and of unsecured property shall be equalized in the same manner that other assessments are equalized by the county boards of equalization.

This bill follows closely the law of the state of California for the collection of taxes on these forms of property. The California law has been in successful operation many years and has been sustained by the supreme court of that state.

House Bill No. 412.

The purpose of this bill is to provide that there shall be a meeting of the county court of each county in the month of December in each year. This is made necessary in the view of the fact that house bill 414 requires that taxes be levied by the county courts in December of each year instead of in January as now provided by law.

If house bill 414 passes, it is necessary that house bill 412 also be enacted into law.

As amended by the committee on assessment and taxation, house bill 412 harmonizes with senate bill 180 embodying the recommendations of the county judges' and county commissioners' association as to the terms and meeting of the county courts.

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