MANY NEW BILLS

PROPOSED LAWS RELATIVE TO ASSESSMENT AND TAXATION.

Burleigh Has Bill to Create District Assessors—State Board of Tax Commissioners Proposed—No Precinct Assessor Law Has Yet Been Introduced.

A number of bills have been introduced in the state legislature relative to changes in the law, governing the assessment and collection of taxes. One introduced by Burleigh in the house creates the office of a district assessor and sections one and two of the bill follows:

Section 1. It shall be the duty of the county courts of the various counties of this state at the regular term in January, 1904, and biennially thereafter, whenever the court shall deem it necessary, preceding the general election, to divide the several counties into as many districts as the courts shall deem necessary for the proper assessment of the property in such county. Each of such districts shall be known as an assessor's district, and shall be composed of one or more voting precincts, and shall be designated by number.

Section 2. At the general election in the year 1904, and every two years thereafter, there shall be elected in each of such districts, by the qualified electors thereof, an assessor, who shall hold his office for two years or until his successor is elected and qualified, and who shall be known as the district assessor.

The bill further provides that a district assessor shall receive $3 a day for each day he is actually engaged in the performance of his duties and that all laws providing for the election of a county assessor be repealed; that the district assessors of each county shall meet at the county seat the first Monday in March, elect a president and secretary and proceed to arrange a scale of values for each class of property; they shall proceed forthwith to assess all taxable property within the county and make return to the county clerk before the first Monday of July following. This will give the districts assessors from March until July to make the assessment, while under the present law the assessor has from March until October to do the same work. The several distict assessors shall constitute a board of equalization and meet on the last Monday in June.

Section 12. That Section 3083 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon shall be amended to read as follows:

Section 3083. The county court of each county shall, at its term of July in each year, examine the assessment rolls of its county, and shall have power to correct the same, when it shall be necessary to render such descriptions conformable to the requirements of the title. The county court of each county, or the board of commissioners shall, at its term in July of each year, estimate the amount of money to be raised in its county for county purposes, and apportion such amount of state and school tax required by law to be raised in its county, according to the valuation of the taxable property in its county for the year. For the purpose of raising revenue for county purposes the county court, or board of county commissioners, for each county in the state shall, at its July term in each year, levy a tax upon all taxable property in its county, which county tax shall be sufficient in amount to defray the expenses of the county.

Taxes legally levied and charged in any year may be paid on or before the first day of December the following year, and if not so paid they shall become delinquent; and upon all delinquent taxes there shall be collected from the taxpayer of such taxes, for the benefit of the county, six per centum as a penalty.

If any of the taxes mentioned in the rolls shall remain unpaid the sheriff shall immediately after the first day of December extend the amount of the tax upon each several parcel of real property, and upon the personal property assessed to each individual, in a column provded for such purposes on the tax rolls, headed "Delinquent," and shall return such rolls, together with a statement compiled therefrom and entered thereon showing the total amount of taxes collected, the total amount of double assessments and other errors, the amount of sheriff's assessments collected and uncollected, and other matters affecting his return, striking a balance between the total of t e tax list as given him and the total collected, less such errors and other matters which shall be duly noted in their respective places in the list, and shall return such list to the county courts with the certificate thereto annexed hereinafter required.

Nottingham has introduced a bill to create a board of commissioners to examine and report upon matters of assessment and taxation. The bill authorizes the governor to appoint a commission of five who shall submit their recommendations to the next legislature. Five thousand dollars is named as their compensation. This is only another form of graft and should not pass.

Phelps has a bill to provide a more efficient method for the assessment and collection of taxes. It provides that the assesssor shall commence to make the assessment in January of each year and make a return to the clerk in July. Taxes will be delinquent after the 31st of December of the year in which they are charged and levied. This is not a good bill and one strong objection to it is that January is the worst month in the year for the assessor to start on the assessment. He now has from March to October and this is the best time that could be given him.

There seems to be a great difference of opinion regarding the laws on assessment and taxation. Notwithstanding there are several bills in the house and senate for a change in the laws there are many of the members of the legisslature who believe that a change is undesirable at this time. The county assessors are working very well under the present system and most, if not all, of them strenuoly object to a revision of the laws. In Clackamas County, for instance, there is one amendment that could be made that would affect a saving of several hundred dollars a year and that is to authorize the assessor to furnish the copy as well as the original roll. The method now in vogue is for one person to read and the other to copy. When the original roll is thus completed it is turned over to the clerk and read and copied again. It would cut down expenses to have the roll read in the assessor's office and two persons copy from one reader. This would save another reader and while the assessor's office would cost more, the clerk's would cost considerably less.

Clackamas County republicans at their last county convention placed the following plank in the platform: WE INSTRUCT THE NOMINEES OF THIS CONVENTION TO BOTH BRANCHES OF THE LEGISLATURE THAT, IF ELECTED, THEY WILL MAKE AN EARNEST EFFORT TO LABOR FOR A PRECINCT ASSESSOR LAW.

In relation to this plank it may be said that no bill has yet been introduced for a precinct assessor law, and there is a question whether or not it would be a wise change. The law that Clackamas County statesman had in mind would provide for 37 assessors and still not do away with the county assessor. It was intended to secure a more just and equitable assessment by having it made by a resident of each precinct, instead of by four field deputies, as is now done. The change would certainly cost more, and it is doubtful if it would secure the results expected. While a precinct assessor might be a little more familiar with his home property, he would have warm friends and political supporters that he would not offend by assessing their property at something like its real value. He would have to curry favor at home or lose his office. This would, at least, be the rule.

While assessment and taxation matters are being discussed, it is just as well to present all sides of it. The argument is presented, not by large property ownerss and taxpayers it is true, to assess the property of the county at its full value and so reduce the levy. Clackamas County now occupies the unenviable position of having the highest levy of any county in the state. It is no more than it has to be under existing conditions. The valuation of property in this county is now based upon 40 per cent of its total value. The levy is now based upon a valuation of $4,526,000 and County Assessor J. F. Nelson and Ex-County Assessor Eli Williams state this is not more than 30 per cent of the total valuation, which is about $12,000,000. If property was assessd at its full value the annual tax levy would be about 13 mills instead of 32 mills, provided no attempt was made to increase the amount of money to be raised.

INJUNCTION PRAYED FOR.

Court Asked to Restrain County Clerk From Placing School Levy On Roll.

L. L. Gribble today filed papers in the Circuit Court praying for a temporary injunction restraining County Clerk Sleight from extending a special tax levy of 40 mills for school district No. 20 upon the tax roll. Judge McBride will be here Saturday and take action upon the petition. Gribble alleges that the law is void for the reason that the notices failed to state that the school meeting was called for the purpose of levying a tax. District No. 20 is in Macksurg and a 40 mill tax was levied in five annual installments of eight mills for the purpose of building a schoolhouse.

Assault and Battery Case.

Del Hart was on trial Monday before Justice Stipp, charged with having committed assault and battery upon Leslie Fuge. During the trial it was brought out that the boys of the woolen mill where both are employed, are in the habit of using "squirt guns" contrary to rules. Hart had reason to believe that Fuge had one of those instruments concealed in his clothing and he ran his hands over the pockets of the boy's clothing and placed his hand on the boy's face. This was adjudged an assault and Hart was fined $5 and costs which he paid.