

FACING BIG DEFICIT

City's Probable Income and Expense for 1901.

RECEIPTS TO BE \$88,000 SHORT

In These Figures No Account is Taken of Emergencies—History of the Present City Tax Limit of Eight Mills.

Every citizen of Portland is painfully aware of the fact that for some time the revenues of the city from all sources have not been nearly enough to pay the expenses of the various departments, and that an effort is to be made to have the approaching winter grant relief to enable the city to secure funds to pay legitimate expenses. Many, however, do not understand exactly how this undesirable state of affairs was brought about. They see the effects of it in the cutting down of the police department and the unpaid bills of the reduced force; in the lack of necessary appliances for the fire department, in the shrinking condition of the street-cleaning department, and lack of funds for repair of streets and bridges, but how and by whom and for what reason all this trouble and loss to the city was brought about many do not understand.

For several years prior to 1888 there was a very general impression that the city income was being squandered by the Council and officials. A new charter was prepared—Hon. Joseph Simon and Auditor Gambell being principally responsible for it—which was intended to prevent any waste or squandering of city funds in the future. It fixed the levy for city purposes at 8 mills, which would, at the then assessed valuation of city property (\$20,000,000), have yielded ample revenues for the city's expenses. This charter was passed by the extra session of the Legislature in 1888, when Mr. Simon was elected United States Senator.

Some say that the part Mr. Simon had in getting up the charter and getting it passed helped slightly to elect him Senator, and others say that the Auditor Gambell took it upon himself to place placing him on the Board of Public Works created by the new charter, was intended to perpetuate him in office. If so, it failed completely. Everything would have gone along smoothly, and the 8-mill levy would have furnished all the money needed to run the departments of the city and pay interest on bonded indebtedness, but the framers of the charter had not taken into account the Assessor, Mr. Greenleaf.

Greenleaf had filled the office of Assessor for six years, and he wished to perpetuate himself in office. He also was affiliated with a political faction which had opposed the election of Senator Simon, and he reduced the assessed valuation of city property from \$20,000,000 to about \$2,000,000. He said he did this on his own judgment, but as there was no reasonable excuse for the reduction, some said he did it to show the foolishness of the charter framers in fixing the levy at 8 mills. Others said it was done out of pure "cussedness," and with the sole object of securing his re-election to the office of Assessor. Anyway, he did it, and the current year's receipts are about \$1,000,000 less than what was expected, and a fixed levy of 8 mills there was not revenue enough to pay city expenses, and there has been nothing but pinching economy in every department ever since. Everything has been run on a shoestring, and every department going behind ever since.

With all the means employed to increase the city's revenues, the receipts for the current year are about \$1,000,000 less than what was expected, and a fixed levy of 8 mills there was not revenue enough to pay city expenses, and there has been nothing but pinching economy in every department ever since. Everything has been run on a shoestring, and every department going behind ever since.

Estimated Receipts for 1901.

Table with 2 columns: Item and Amount. Includes General fund, Available balance, Estimated receipts, Licenses, etc.

Estimated Expenses.

Table with 2 columns: Item and Amount. Includes Estimate of expenses of government for the year 1901, Mayor's salary, Auditor's department, etc.

EXPENSIVE RIGHT OF WAY.

Price Paid for Boat Railway Site That Never Will Be Used.

Now that Congress has done away with the boat railway project at the Dalles, the land purchased for a right of way for the railway will probably revert to the original owners, as the Government will have no use on earth for it, and the owners will probably wait a long time before they find a purchaser, if they wanted the Government to pay for it.

IN A HURRY TO REACH SPOKANE?

Then why not take the Flyer? Leaves Portland 8 P. M. Arrives Spokane 9 A. M. Palace and tourist sleepers as well as chair cars on all trains. Meals served à la carte. The shortest line to the Palouse country, also to Lewiston. Call at O. E. & N. ticket office, 95 Third street, for folder.

HAWAII AND JAPAN.

The most delightful route to Hawaii and Japan are arranged by Thomas Cook & Son, 521 Market street, San Francisco. Write for programmes.

power brooms are a necessity, and many of the houses are old and worn out.

Contingencies.

The foregoing estimate of expenditures makes no provision for street repairs beyond the income from the 1/4 mill tax. Few citizens realize the condition of the elevated roadways and bridges of this city. These structures were built in a period of good times from 1880 to the end of 1883. They are decaying now very rapidly, a number of them are now closed up, and if made at all serviceable, will require a large expenditure during this year.

AT THE POULTRY SHOW.

Ladies Admitted Free This Afternoon—Further Awards.

Today will be ladies' day at the state poultry show, Second and Yamhill streets, and all ladies will be admitted free from 12 to 5 P. M. An incubator will be hatching throughout the day. Following is the remaining list of awards:

Buff Orpingtons.

First cockerel, Fenwick Bros. First pullet, Fenwick Bros. Second cockerel, Fenwick Bros. Second pullet, Fenwick Bros.

Kiandikes.

First cockerel, W. G. Kent. Second cockerel, D. B. Baker. First pullet, W. G. Kent. Second pullet, D. B. Baker. Third pullet, W. G. Kent.

Pet Games.

First cock, C. E. Ramsey. Second cock, George Fisher. Third cock, George Fisher.

Special Premiums.

Largest and best display—First prize, Fenwick Bros. Second prize, A. E. Adkins. Third prize, Powers & Fankhauser.

Belgian Hares.

Class 1—First buck, F. L. Washburn. First doe, F. L. Washburn. Second buck, Dr. E. E. Cavood. Second doe, Dr. E. E. Cavood.

Class 2—First buck, F. L. Washburn. First doe, F. L. Washburn. Second buck, Dr. E. E. Cavood. Second doe, Dr. E. E. Cavood.

Class 3—First buck, Dr. E. E. Lane. First doe, Dr. E. E. Lane. Second buck, Dr. E. E. Lane. Second doe, Dr. E. E. Lane.

Class 4—First buck, Belmont Rabbitry. First doe, Belmont Rabbitry. Second buck, Belmont Rabbitry. Second doe, Belmont Rabbitry.

Class 5—First buck, Dr. E. E. Lane. First doe, Dr. E. E. Lane. Second buck, Dr. E. E. Lane. Second doe, Dr. E. E. Lane.

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TO COLLECT TAXES

Senator Sweek's Bill to Reform Present System.

PAY IN MAY AND NOVEMBER

Deduction Allowed for Prompt Settlement, and Heavy Penalties for Delinquency—County Treasurer to Be Tax Collector.

Reformation of the method of collecting taxes for the purpose of a bill which Senator Alex Sweek, of Multnomah, will introduce in the Legislature.

The measure is said to have the approval of a number of persons identified with the Taxpayers' League. It has not yet been put in the form in which it will be presented, but the Oregonian was able yesterday to obtain, from Judge Sweek and others, a summary of its principal provisions. These are:

Assessor's book to be the tax roll, and to be a permanent record in the custody of the County Treasurer.

County Treasurer to be the tax collector.

Abolition of the present system of advertising and sale.

Deductions to be allowed if taxes are paid before a certain time, and penalties to be enforced for delinquency.

Certificate of delinquency to issue when the tax has been delinquent 90 days.

Taxes to be uncollectible unless collected within five years after they are due.

Payment of taxes twice a year.

Tax to be a lien on the property, and to be foreclosed by suit in the State Circuit Court.

Senator Sweek's bill provides for only one copy of the tax roll.

The assessment roll of the County Assessor, and it will answer for all purposes.

The form of the roll will not be materially changed, except that it will be ruled for columns for extending the tax notes.

Delinquency, issue of tax certificates, foreclosure of lien, and redemption.

When the assessment roll has been finally made up it will be delivered to the County Treasurer, permanent custodian and tax collector.

Under the present system the Sheriff collects the taxes and pays them to the Treasurer.

In Multnomah County the Clerk of the County Court, and in all other counties the County Clerk, is the final custodian of the roll.

When the tax is levied it becomes a lien on the property.

One-half the tax is paid by May 15 and the other half by November 30.

There is encouragement for prompt settlement with the county, and penalty for delinquency.

If the whole amount be paid on or before March 15, a reduction of 25 per cent will be allowed.

If no part of the tax is paid by May 15 and the second part is not paid by November 30, the tax becomes delinquent as of June 1.

When the tax has been delinquent 90 days, the Treasurer may issue to any person who will pay to him the amount due a certificate of delinquency.

No legal proceeding is necessary to get this certificate.

For example, if a tax of \$100 be due on a piece of property should be delinquent for 90 days, the first person who should pay the tax would be entitled to a certificate of delinquency covering the property in question.

But before the certificate may be issued the Treasurer must send notice by registered mail to the taxpayer, warning him of his delinquency.

This notice must be sent within the last 60 days of the 90-day period following the date of delinquency, and not less than 10 days before the date at which a certificate may issue.

To facilitate this work, which is a matter of great nicety, the Treasurer is required to make an alphabetical list of all taxpayers and their amounts.

When the tax becomes delinquent a penalty of 5 per cent accrues at once to the county.

Both the tax lien and the certificate of delinquency are in force until the tax is paid in full.

While the tax lien is vested in the county, the Treasurer collects the interest and disburses it to the municipality, or school district in which the property is situated.

After the certificate of delinquency has been issued, the interest becomes the property of the certificate-holder.

If a certificate of delinquency should prove to be invalid, the holder is not entitled to any office, the county will reimburse the holder to the extent of the amount he paid, together with 5 per cent interest.

In errors of this kind the county's lien on the property is preserved, and the following year the real owner of the property which has been returned as delinquent will pay the tax due, together with 4 per cent interest.

To illustrate: A piece of property owned by John Smith should be assessed to John Jones, it would be quite natural for Smith, in paying his taxes, to overlook payment on that particular lot.

John Jones, knowing that he is not paying his taxes, would not pay.

In that event a certificate of delinquency would be issued to a third party.

The proceedings being irregular, no title would pass to the third party.

At the expiration of the 90-day period of the Assessor, the county would return to the third party the cost of the delinquency certificate and 6 per cent.

The next year Smith would pay the amount of the tax and 4 per cent interest.

The tax, being a lien on the property, may be foreclosed as other liens are foreclosed—by suit in equity in the State Circuit Court.

When the suit has been filed, the Sheriff will serve the delinquent in the same manner as a service is made in civil and equity cases.

If the delinquent is a non-resident, there must be publication of summons.

A decree of foreclosure having been rendered, the order of sale will be delivered to the County Treasurer, who will sell the smallest portion of the land for which any bidder will offer the amount of the tax.

The bill provides that no tax deed shall be valid unless the owner of the property has been legally served with notice of the sale.

Explaining the bill to an Oregonian reporter yesterday afternoon, Judge Sweek said that the object is to collect the taxes at the lowest possible cost.

It is to be put in one set of books the full statement of the county's transactions with each taxpayer, just as a merchant's ledger shows how he stands with his customers.

Ask Judge Sweek, "and his bookkeeper turns to your account in the ledger and tells you at once. Our aim is to enter such a law for the collection of taxes that the Treasurer will be enabled to tell at a glance how the county stands with each individual taxpayer."

Asked what notice the taxpayer would have of his delinquency if the present system of advertising were abolished, Judge Sweek said that the tax roll was open and the taxes due, and the Treasurer ready to receive the tax.

The subject in allowing a deduction of 3 per cent on taxes paid before March 15 is to encourage prompt payment, and the object of the heavy penalties is to discourage delinquency.

Authority to collect taxes and receipt for the same is taken from the Sheriff and given to the Treasurer for the purpose of making the Treasurer the permanent tax collector and custodian of the tax roll.

It is always open, and always open, if the taxpayer wishes to settle after delinquency, he may do so by paying the principal interest and penalty involved.

If he wishes to settle after foreclosure proceedings have been instituted, he may do so with the Treasurer, paying the principal interest and penalty involved.

The Sweek bill applies to the state at large. It will carry into emergency clause, and will, if enacted into law, become effective this year.

EAST SIDE MATTERS.

Mount Scott Motor Hauled Off and Housed for the Winter.

At 12 o'clock Monday night the cars on the Mount Scott motor railway made their final trip, and then were pulled off that line and housed, for the present at least. This railway, which extends from the Foster road to Mount Scott, mainly along the Foster road, was constructed by a bonus from the property-owners.

The rolling stock has always consisted of a single engine and car, which were run in connection with the Hawthorne electric cars. It never paid even operating expenses, so it is said, but this was mainly for the reason it traverses much territory along which there are few houses. The route follows the Foster road for about two miles and then it makes a curve to the south and passes through the Chicago tract, where there is a number of dwellings.

The stopping of trips will be a serious matter to those depending on the cars to get to and from Portland. It was said yesterday that Mount Scott would not be without a motor railway between Portland and that steps would be taken at once to get the City & Suburban Railway Company to extend the Woodstock branch straight through to Mount Scott, or at least to the route following the Foster road for about two miles and then it makes a curve to the south and passes through the Chicago tract, where there is a number of dwellings.

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