

FIXED RATIO IS UNJUST MEASURE

Enforcement Will Work Hardship on Counties Whose Valuations Are High.

MULTNOMAH WILL SUFFER

Valuation in This County Has Been Advanced From \$32,639,987 in 1900 to Enormous Total of \$236,187,737 in 1908.

STATE CAPITOL, Salem, Or., Jan. 25.—(Special.)—Levy of a state tax at a uniform ratio this year, as seems to be necessary under the decision of the Supreme Court in the Yamhill County case, will throw an unjust burden upon all those counties which have raised their assessed valuations to actual values and will unjustly relieve from a portion of their taxes those counties

TABLE SHOWING EFFECT OF FIXED RATIO LAW ON PROPERTY VALUATIONS.

	1900	1905	1908
Baker	2,800,253	4,724,805	9,002,339
Benton	2,224,702	4,744,805	1,112,489
Clackamas	1,234,841	4,744,805	1,234,841
Clatsop	1,234,841	4,744,805	1,234,841
Columbia	1,234,841	4,744,805	1,234,841
Coos	1,234,841	4,744,805	1,234,841
Crow	1,234,841	4,744,805	1,234,841
Curry	1,234,841	4,744,805	1,234,841
DeWitt	1,234,841	4,744,805	1,234,841
Grant	1,234,841	4,744,805	1,234,841
Harney	1,234,841	4,744,805	1,234,841
Hood River	1,234,841	4,744,805	1,234,841
Jackson	1,234,841	4,744,805	1,234,841
Josephine	1,234,841	4,744,805	1,234,841
Klamath	1,234,841	4,744,805	1,234,841
Lake	1,234,841	4,744,805	1,234,841
Lincoln	1,234,841	4,744,805	1,234,841
Malheur	1,234,841	4,744,805	1,234,841
Marion	1,234,841	4,744,805	1,234,841
Morrow	1,234,841	4,744,805	1,234,841
Multnomah	32,639,987	145,890,258	236,187,737
Polk	1,234,841	4,744,805	1,234,841
Shasta	1,234,841	4,744,805	1,234,841
Tillamook	1,234,841	4,744,805	1,234,841
Union	1,234,841	4,744,805	1,234,841
Wasco	1,234,841	4,744,805	1,234,841
Washington	1,234,841	4,744,805	1,234,841
Yamhill	1,234,841	4,744,805	1,234,841
Total	\$17,894,874	\$206,256,689	\$598,132,963

*Includes Hood River County.

which have made assessments at 50 to 60 per cent of actual values.

Multnomah County, which has raised its assessed valuations from \$32,639,987 in 1900 to \$236,187,737 in 1908, an increase of 630 per cent, will be one of the heaviest sufferers. In an accompanying table are shown the assessments by counties for 1900, before the fixed ratio law went into effect, and for 1905 and 1908, after the law became operative. It will be seen by this comparison that the assessed value of Multnomah County has increased five-fold in the last eight years.

By another table herewith submitted are shown the apportionments of state taxes for 1909, before the fixed ratio law went into effect, and for 1909 under the fixed ratio which has been decreed.

TABLE SHOWING APPOINTMENT UNDER OLD LAW AND UNDER FIXED RATIO LAW.

	1900	1909	1909
Baker	10,417	20,834	20,834
Benton	10,417	20,834	20,834
Clackamas	10,417	20,834	20,834
Clatsop	10,417	20,834	20,834
Columbia	10,417	20,834	20,834
Coos	10,417	20,834	20,834
Crow	10,417	20,834	20,834
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Josephine	10,417	20,834	20,834
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Lake	10,417	20,834	20,834
Lincoln	10,417	20,834	20,834
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Marion	10,417	20,834	20,834
Morrow	10,417	20,834	20,834
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Shasta	10,417	20,834	20,834
Tillamook	10,417	20,834	20,834
Union	10,417	20,834	20,834
Wasco	10,417	20,834	20,834
Washington	10,417	20,834	20,834
Yamhill	10,417	20,834	20,834
Total	\$17,894,874	\$206,256,689	\$1,256,000

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clearly unconstitutional, and for 1909 under a uniform levy of 2.1 mills, which is the rate necessary to produce the revenue of the state. By this table it will be seen that the principal sufferers by the making of a uniform levy this year will be Clackamas, Douglas, Jackson, Josephine, Multnomah, Tillamook and Willamette, while those who will benefit most by the change are Baker, Benton, Clatsop, Harney, Lake, Lane, Lincoln, Marion, Polk, Tillamook, Union, Wasco, Washington and Yamhill.

EMERGENCY LAW ON TAXES

(Continued from First Page.)

will meet and frame a bill which will be introduced in the House, where all revenue bills must originate. This bill will be virtually a restatement of the old apportionment law in force up to 1901, when the invalid fixed ratio method was enacted. It will apply to taxes collected this year on 1908 valuations. For next and subsequent years the Legislature will provide some method of equalizing county valuations, probably through a board.

MULTNOMAH COUNTY SUFFERS

Pays on Basis of Cash Valuation of Property—Other Counties Do Not

Judge Bean's decision in the Yamhill County case, appealed to the Supreme Court, and, in the opinion of many holding the fixed ratio law in taxation

unconstitutional, has stirred up a hornet's nest at Salem. Action, and immediate and decisive action, is insisted upon to prevent serious consequences. Placing the difference under the fixed ratio apportionment and the uniform levy as suggested in Judge Bean's decision, Multnomah County would pay approximately \$100,000 more in taxes than it would pay under the fixed ratio law. The increase among its citizens, the additional expense would be a comparatively small item, but the injustice of it would be a matter of great importance. "Here is the situation," said Clyde R. Atchison, member of the recent Oregon Tax Commission, "Multnomah County and some other counties pay on a cash valuation which is an honest and equitable valuation. Some other counties do not pay their just proportion according to the real value of the property within their borders. Now this emergency existing by reason of Supreme Judge Bean's decision means that it will compel certain counties to pay large sums in addition to the State treasury, although their present liabilities arise from an honest cash valuation, equitably assessed under the law of 1901."

"It means in addition that certain counties will escape the paying of large sums, because of an honest and equitable appraisal of the property located in such counties—property which was not valued at its proper proportionate value, because of the dishonesty of its official appraisers, who deliberately violated their oath of office to bring about such a result."

"This inequality of justice, while seemingly in the nature of a surprise, is a matter of wonder to those who have followed this question closely for the past few years. Grave doubts existed before as to the exact legal status of the question, as left by the ratio fixed by the Legislature in 1901. Strong efforts were made to anticipate just such a crisis as this decision has brought forth."

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but the time was evidently not ripe for a thorough and complete settlement of the question.

The recommendations proposed some five years ago by the taxation Commission were, among others, that the Legislature be permitted to classify property into distinct and separate classes, and to tax each class at a different rate, thereby providing a more sane and simple method of arriving at values, and giving every owner of property the same advantage.

"The second proposition was to mark with an unmistakable dividing line the complete separation of the sources of public revenue from the State treasury. Have the State derive its revenue from the large Public Service Corporations whose property could not be as readily taxed as the property of the various County organizations and officials. Next, have the County revenues apportioned among the residents of the County where property is located, and more readily viewed and valued."

"In this way a system of equality in taxation, and one which would do away with much of the injustice which has been avoided. Local property taxed by the Counties. Other than local property, as represented by the larger Corporations, to be taxed by the State. Had these recommendations been acted on, I believe we would have escaped the present dilemma."

Multnomah County may possibly be relieved of excessive payments, even under the present conditions, if the payment of the additional amount is postponed until the apportionment of the temporary Board of Equalization is provided for. In that event, there could be a re-apportionment and re-valuation, and the County would be able to pay its share of the tax on the basis of the law which was in effect at the time of the assessment.

"There will be other Counties than Multnomah in which the tax burden is not appreciably heavier. But heavy or light, it is something which ought to be justly apportioned, and by the complete separation of the sources of revenue, as I have indicated, and the classification of such sources, taxation would be made more simple, and would give generally a fairer result."

"I have no doubt of the ultimate successful arrangement at Salem of present conditions. Governor Chamberlain will undoubtedly give attention at once to the matter, and the Legislature will join heartily in the movement to get things down to a fixed basis of legal solidity. There is no particular cause for alarm, but there is a cause for concern, and the Legislature will have ample reason for the recommendations urged, as set out by the Committee on Taxation."

Mr. Frederick W. Mulkey, president of the Multnomah County Taxpayers' Association, called upon to give his opinion of the matter stated that he was expecting to attend the sessions of the taxation committee at Salem, and that he was sure that the best means to adopt to meet the situation. Mr. Mulkey said the decision of Judge Bean had created a condition, and that the Legislature would not be able to do anything but to accept the present judgment, and that there was an emergency created, and action to meet and settle such emergency was needed.

Mr. Mulkey said that he was not given from his experience in taxation matters generally, but from a legal standpoint as well. Unless hitherto unduly delayed, the case became apparent, but he did not see any chance for the Legislature to ignore or gloss over Judge Bean's decision. That decision, fortunately, was one which did not leave the State and its officials without sufficient remedy, and the early action taken in the matter, and the assembling of those best able to throw the matter out to a satisfactory conclusion, was evidence enough that there would be no stone left unturned to get quick, and decisive action.

St. Petersburg—Major-General Alexieff, retired, who has been under investigation on charges of irregularities in the Russian army, was charged with extortion, but was found guilty of accepting a bribe from a Russian official, and was sentenced to 10 years of imprisonment.

AMENDMENT SAVES PORTLAND

New Port Bill Will Not Interfere With Local Business.

STATE CAPITOL, Salem, Jan. 25.—(Special.)—Trouble as to the Coast port bill, which was first drafted would have given the Astoria port district control of

MILLER IS OPPOSED

Fight Ahead on His Bill for History Text-Book.

AUTHOR'S RECORD QUOTED

Opponents of Present Measure Will Show That Miller Himself Was Opposed to Enlargement of School Course in 1903.

STATE CAPITOL, SALEM, Jan. 25.—(Special.)—When Senator M. A. Miller's Senate Bill 21, providing for the adoption of a textbook on Oregon history comes up for passage in the Senate it will meet some opposition, and Senator Miller himself will be quoted against it.

In the session of 1903 Senator Miller introduced and secured the adoption of a resolution condemning the state course of study because it contained too many subjects and imposed too heavy a burden upon parents who must purchase the books. Now that Senator Miller has himself proposed to add a book to the course of study some of the members of the Legislature are looking up his resolution. It is as follows:

Whereas, The public school is the only institution actively engaged in the education of the masses; and

Whereas, A very large proportion of the children receive an education here; ever require in said public schools; and

Whereas, The course of study now employed in the public schools of this state require so much work on the part of the child that the parents are unable to afford to send their children to school; and

Whereas, The number of books now in use in said schools is excessive and a financial burden on the pockets of the state; therefore, be it

Resolved by the Senate, the House concurring, That the State Board of Education be and is hereby earnestly requested to revise the curriculum of the state course in the public schools of this state as to reduce the amount of work and general attention to the branches that will be of most value to the children in pursuing the different branches of the course that it is the sense of the Legislature that the public schools of the state should be encouraged and fostered by every means in our power.

1. To Check District Attorneys.

Senator Smith, of Umatilla, has introduced a bill which is designed to cut off private practice by District Attorneys, thereby preventing them from receiving employment or fees from public service corporations, persons engaged in unlawful pursuits, etc. In many districts of the state the course of instruction now in use in the public schools of this state as to reduce the amount of work and general attention to the branches that will be of most value to the children in pursuing the different branches of the course that it is the sense of the Legislature that the public schools of the state should be encouraged and fostered by every means in our power.

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