

TAX LEVY SHARE CITED BY ASSESSOR

Henry E. Reed Declares That Recodification Is Only Way to Simplify Acts.

BUDGET ALSO DISCUSSED

Possibility of Mistakes and Their Far-reaching Effects Pointed Out as Argument for Needed Changes.

Recodification of all the tax laws in the state, with the view of simplifying them, was suggested at the meeting of the County Assessors of the state at Salem last week by Henry E. Reed, Assessor of Multnomah County.

"Oregon has on its books five new general laws relating to budgets and tax limitation and an old act requiring taxes to be levied in mills and tenths of a mill. It is possible, with a few amendments, to consolidate these several measures into one law which will open up to the taxpayers of Oregon the whole range of public expenditures within the district and provide the Bingham law, passed by the Legislature of 1915, introduced tax limitation to the people of Oregon.

"In Oregon tax limitation came after the great upward movement in assessments, which began in 1905, had reached its limit. Bingham's law is right in principle, even if weak in some of its features. It is said to be unpopular in some quarters, but it may be remarked that the people really needed to be stirred up on this very point. The weakest spot in the Bingham law is the provision defining the limitation. The limit of levy upon a particular assessment roll is the larger amount levied in either of two preceding years, plus 5 per cent. Thus, on the 1915 roll, the limit was increased to the larger amount raised by taxation on the 1913 or 1914 roll. For obvious reasons the levy of the preceding year should not be the guide.

"No business man will estimate his expenses for 1917 upon what he figured at the beginning of 1916 he would spend in that year. Towards the close of 1916 he will approximate his expenses for that year as closely as he can and form his estimates for 1917 accordingly.

"This proper limitation and the one that will give the taxpayers the fairest deal, is one providing that the amount of money levied for the ensuing year shall not exceed the expenditures of the expiring fiscal year, plus a percentage to be fixed by law, plus, also, allowances for paying the public debt, judgments and assessments. The expenditures of the expiring year, fresh in the minds of the budget makers, are a surer index for the oncoming year's levy made months before can possibly be.

"New Weakness Pointed Out. "Another weakness of the Bingham law is that it cannot have any deterring effect in taxing districts where 5 per cent added to the legal base produces more than the amount of revenue required to be raised from taxation. There is no reason in the world why a taxing district should be permitted by an additional dollar to be levied 5 per cent to increase the taxpayers' burden by 5 per cent. Such a situation opens the road to extravagant legal and being a check upon expenditures.

JUDGE WOODWARD, AT 80, STILL PRACTICING LAW

Dean of Oregon Lawyers, Who Served Through Civil War and Knew President Lincoln, is Active, Alert and "Young" in Spite of Years.

BY ADDISON BENNETT.

TO LIVE to be 80 years of age with every mental faculty at its very zenith; to have a keen recollection of the great Civil War and a prominent part played therein; to remember the immortal Lincoln; to be one of the first to enter Richmond after its evacuation by the Confederates; to look back over a record of law practice of over 50 years; to become finally the dean of the attorneys practicing in Oregon—has not Judge John H. Woodward a record to be proud of?

When I visited the Judge in his law office in the Pittcock block I was astonished to find a very smartly dressed and well-groomed gentleman who looks to be on the sunny side of 60 tell me that he was the individual I was looking for. I felt almost like asking him for his recipe for the balm used to hide wrinkles, obliterate the traces of years and maintain the complexion of youth. But as I talked to him I found out the secret without a query, found from his sunny disposition, his loss of self in conversation, his elegant assertions and his geniality, that the only balm he uses is a clear conscience and an upright life.

needs requirements only. For this year the Portland School District, needing a money levy of 1.918,862, made a millage levy of 6.6 mills, which, on the district valuation of \$20,688,990, will yield \$2,017,343.40, or nearly \$100,000 more than was required.

"Under existing laws, districts and agencies authorized to levy taxes, make their levies in mills and tenths of a mill. A taxing district will notify the Assessor to extend for it on the roll a levy of 6 mills on the current valuation. At the time the levy is made and notice given, the valuation within the district is not known, for the reason that the Assessor has not received from the State Tax Commission the apportioned values of the public service companies.

"The mills and tenths of a mill system works a hardship where a tenth of a mill runs into money. In Multnomah County this year there were levied nine taxes where the valuation of property exceeded \$300,000,000.

"Taxpayers living in cities and towns should not view with unconcern the unlimited power in matters of taxation now vested in such municipalities. As all subdivisions empowered to levy a tax derive from the state their power of taxation, the state should not have been deprived of its inherent right to limit the exercise of that power. A constitutional amendment will be required to bring cities and towns within the reach of general state laws relating to budgets and limitations.

"Conclusions Are Listed. "Summing up, I would state the following conclusions: "First—All existing budget and limitation laws should be simplified and codified, and, so far as practicable, made of general application. "Second—The 21 per cent latitude in the budget law should be reduced to 5 per cent, and the law made applicable only to administration, operation and maintenance. "Third—The base of the tax limitation should be the expenditures of the expiring fiscal year, and not the levy made at the beginning of the year. "Fourth—Budgets should be cut to actual requirements, regardless of limitations.

H. E. HOBBS' HOME ROBBED

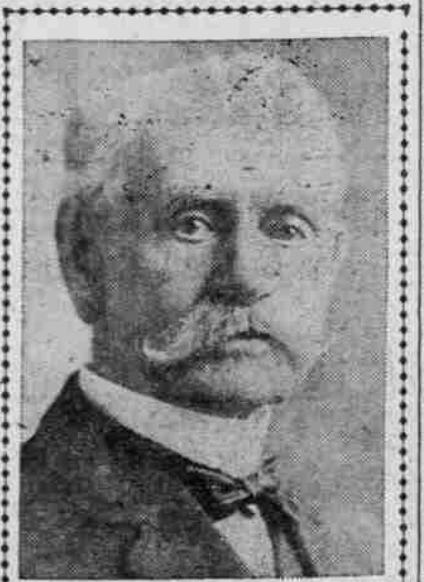
Much Valuable Jewelry Taken by Systematic Plunderer.

The residence of H. E. Hobbs, 132 Royal Court, was robbed Friday afternoon.

Jewelry was plentiful in the Hobbs home, and little was overlooked by the painstaking plunderer. Brooches, bracelets, necklaces, all of gold and gems, unset amethysts, silk hosiery and silk handkerchiefs, plate and silverware, made up a portion of the valuable articles, which were thought to have afforded convenient means of carrying the stolen property.

Few Left Who Knew Lincoln.

It may seem to the unthinking quite a trivial thing to talk about such an ordinary occurrence. It is not those who met President Lincoln in the flesh are fast passing away. Within a few years there will be none left to tell at first hand of speaking with that great man or to one in his company. So it is a matter of pride with Judge Woodward to keep fresh in his memory this meeting with the great emancipator, the greatest of all great Americans.



—(Photo by Bushnell.) Judge John H. Woodward, of Portland, Who Has Passed 80th Birthday.

York Volunteers, and quickly went South, being stationed on the hills south of Washington. He did such duties as were assigned to him until the night of August 23. At 10 o'clock that night he was doing sentry duty, when a man approached, was challenged, gave the countersign and handed Private Woodward a package which contained a commission as Captain. This was signed by President Lincoln, and with it was an order to report to the headquarters of the Army of the Potomac, General McClellan's command. Reporting there, he was assigned

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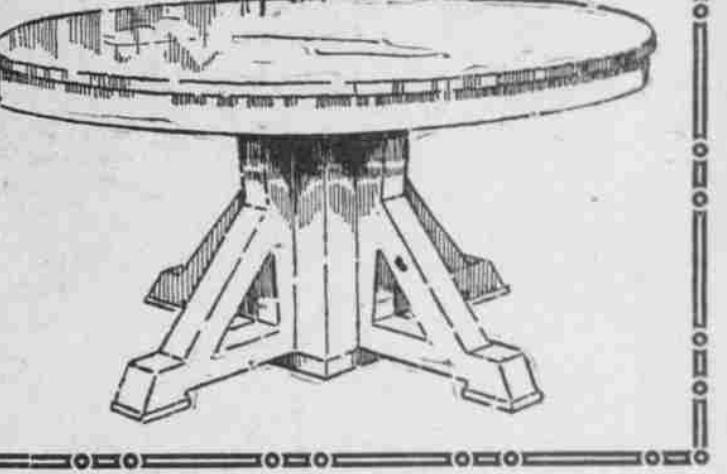
Advertisement for Garland Range featuring an image of the range and text describing its features: Heavy cast-iron construction, insuring the utmost in durability and service. We will take your old range or stove in part payment for a "Garland" and sell it to you on liberal credit terms if desired. SPECIAL: During "Garland" demonstration week the manufacturers have authorized us to present to each purchaser, absolutely free of charge, aluminum kitchen utensils of the retail value of \$6.85, as follows: 1 Combination Roaster, 1 Coffee Pot, 1 Saucepan, with wire Egg Holder; 1 Lipped Saucepan, 1 Baking Pan. Complete Stock of "Garland" Ranges Shown at Both Stores.

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