

PROGRESSIVE WORK IN PREPARING BUDGETS SUPERVISED BY COMMISSION

Multnomah County Tax Supervising and Conservation Body, in First Annual Report to Governor O'cott, Recommends More Systematic Effort for Correction of Prevalent Abuses.

RECOMMENDATIONS OF TAX SUPERVISING COMMISSION. Centralization in public authority should be given... Commission should be granted enlarged powers to make needed field examinations before budget estimates are outlined.

several forms of administration in Multnomah county, bear a reasonable proportion to the growth of population, and to the increasing wealth of the county, as expressed in the assessed valuations of property assets...

CONDENSED TABLE OF TAX LEVIES FOR 1911, 1919 AND 1920, WITH PERCENTAGES OF INCREASES AND DECREASES.

Table with columns: Fund, Tax 1911, Tax 1919, Tax 1920, Per Cent. 1911-1919, Per Cent. 1919-1920, Per Cent. 1911-1920. Rows include General state purposes, County school purposes, County public library, etc.

The years 1911, 1914 and 1920 have been adopted as instructive periods of comparison for the following reasons: Population estimates for the purpose of determining approximate per capita tax will have been based on the last federal census, which was taken in 1910.

Record of Bonded Debt.

A compilation of the bonded debt in Multnomah county, as of November 30, 1919, is shown in the dock commission report, and is as follows:

Interstate Bridge Bonds.

The interstate bridge bonds and interest are no longer a factor of the annual budget, and as a consequence of redemption from the revenues begun in 1915, as an immediate result of the legislation of that year.

Statistics of Tax Distribution.

The following instructive analysis is worked out on the basis of the wealth area involved with each levy, except in the case of the school district levies which are aggregated as "outside the city" taxes.

Record of Bonded Debt.

A compilation of the bonded debt in Multnomah county, as of November 30, 1919, is shown in the dock commission report, and is as follows:

Interstate Bridge Bonds.

The interstate bridge bonds and interest are no longer a factor of the annual budget, and as a consequence of redemption from the revenues begun in 1915, as an immediate result of the legislation of that year.

Statistics of Tax Distribution.

The following instructive analysis is worked out on the basis of the wealth area involved with each levy, except in the case of the school district levies which are aggregated as "outside the city" taxes.

Band Obligations Against General Property Taxes.

Omitting state, city assessment and drainage district bonds, the total obligation against the taxable real estate of the county as a whole is \$18,089,100, and against the city (including 93.3 per cent of county highway bond debt) \$12,941,850.

Consolidated School Budget Estimates.

The consolidated school budget sheet for Multnomah county, excluding joint districts, shows the total of the 1919-1920 estimated expenditures to be \$3,589,978.69, of which \$2,101,264.44 is for bond and warrant installments on payments and interest.

Emergency Fund Accounts Available.

One of the plausible devices for providing for individual vacations during the dull season without increasing overhead costs, in public life the habit of carrying over surplus funds from year to year, is developing into an obvious waste.

Illustration of Government.

In the case of the municipal budget, filed with the commission about November 1, the special levy election of the city, which was held on the 17th, it is impossible to calculate on the revenue resources for 1920—prevented its publication under the limitation of their adoption, however, the commission received no copy of the estimates as amended until long after December 1.

Uniformity of Budget Making Advisable.

While the act creating the commission and prescribing its duties directs it to co-operate with the levying officials in the preparation of the annual budget, it fails to define the elements of information to be contained in a uniform budget form.

School District Budgets.

Budget estimates of the school districts are not comparable data, in some instances the directors fail to comply with the law, and the county school superintendent and assessor estimate levies, in other cases the estimates are reflecting available resources.

Necessity of Field Examinations.

The law prescribing the duties of the commission in section four, provides that the annual budgets of the 66 taxing units be filed for supervision on or before December 1; and in section five requires that the commission shall advise the taxing officials of the several units as to the tax to be levied in keeping with its findings and conclusions, between November 1 and December 31.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

Need for Systematic Effort.

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expense is the city, and 87.65 in Multnomah county, under the charter, the third Monday in November, three weeks after the budget estimates are adopted.

TABLE SHOWING SEGREGATION OF CITY AND COUNTY TAXES WITH PER CAPITAS AND PERCENTAGES.

Table with columns: Taxes on City Property, Taxes on Outside City Property, Total Tax on Municipal Property, etc. Rows include Municipal government, County school district No. 1, County government, etc.

TABLE SHOWING SEGREGATION OF CITY AND COUNTY POPULATION, WEALTH AND TAXES, WITH PER CAPITAS AND PERCENTAGES.

Table with columns: Items, 1911 Taxes, 1914 Taxes, 1920 Taxes, Per Cap. 1911-20, Per Cap. 1914-20, Per Cap. 1920-20. Rows include Power taxes, Drainage district taxes, Water district taxes, etc.

TABLE SHOWING EXCESSIVE TAX LEVIES CARRIED TO THEIR DECIMAL CALCULATIONS.

Table with columns: Taxing Agency, Budget Tax Levy, Valuation, Total Tax Levy, Levy More, Levy Less, Correct Rate. Rows include State of Oregon, County government, Market roads, etc.