SUPERVISION OF TAX BILL FULL OF TEETH

Great Power May Be Given to Conservation Commission.

PLAN IS TO CONTROL LEVY

Representative Gordon to Introduce Measure Which Has Backing of Taxpayers' League.

Budgets of all tax levying bodies in counties of 100,000 population, or over, will be under control of the tax supervising and conservation commission if the legislature enacts a bill which Herbert Gordon of the Multnomah county delegation, will introduce at Salem next month. The bill bristles with "teeth" and if it becomes a law the tax supervising and conservation commission will be in position virtually to control not only the levy of each municipal corporation, but will be largely responsible for the total tax levy. The bill aims at co-ordination of the budgets.

"The Taxpayers' league has assisted me in the preparation of the bill," said Representative Gordon yesterday, "and will be behind the measure. I hope to have the support of the entire community in the matter as it affects the pocketbook of all.

"At present the tax supervising and conservation commission is merely advisory and its recommendations can be disregarded. Under this proposed law, the commission will act as a ways and means committee and will scan every budget and ask the reason for every item. The commission is intended to promote efficiency in the administration of government and economy in the expenditure of public funds to reduce taxes. Whenever the commission is considering a budget the public will have an opportunity to be heard and, after reviewing the facts, the commission has authority to decide on budget items.

Bill Applies to Multnomah County.

"The measure is intended as a long step in the right direction and the Taxpayers' league will be asked to appear before the Multnomah delegation before the legislature assembles, in order that the purposes of the bill will be thoroughly understood. The bill applies to Multnomah county, because it is the only county at present with a population of 100,000 or more. This makes it a local measure for the delegation to take up.

"There are about 80 different tax-levying bodies in Multnomah county, every one of which will be under the jurisdiction of the tax supervising and conservation commission. The commission will deal with the city of Portland budget, the Multnomah county budget, port of Portland budget, the budgets of the dock commission, school districts, Union high school districts, road districts, irrigation districts, water districts and all other public or quasi-public municipal corporations that have the power to levy a tax within the county.

Members to Get No Compensation.

"Three members constitute the commission, these to be appointed by the governor and to serve without compensation. The commission is to maintain an office where records of all the various tax levying bodies within its jurisdiction shall be kept. These records will show the bonded indebtedness of each body, the interest charges and where the money goes. Offices shall be provided by the county commissioners and a sum, not to exceed $5000, will be allowed for the operation of the conservation commission."

In the way of taxation control, the bill will be one of the most important submitted to the legislature.

Main points in how the measure is designed to operate are contained in the following excerpt from the bill:

Estimates to Be Submitted.

Section 6. The levying boards of all municipal corporations within the county shall annually, and on or before the first day of October of each year, submit their detailed estimates of the annual budget deemed necessary to be expended by such municipal corporations, respectively, for all purposes for the fiscal year ending on the 31st day of December of the next ensuring calendar year, or for any fiscal year ending during the next ensuing calendar year on the last day of any month other than December.

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The budget estimates herein required to be filed with the commission shall be in writing and shall be certified to as correct and shall be so prepared and arranged as to show in plain and succinct language each particular item of proposed expenditure; and there shall be attached to each said budget and made a part thereof, the levying board's estimate of the probable receipts of the municipal corporation from all other sources than direct tax levy and bond issues during the fiscal year for which the budget has been prepared.

Comparison to Be Made.

At the time of the filing of the budget estimates as herein provided, every municipal corporation shall file, also, the original estimate sheets of any officer or department of any municipal corporation from which the budget estimates have been compiled, and said original estimate sheets shall show in parallel columns the unit costs of the three years next preceding the current year, the detailed expenditures of the last one of said three preceding years, and the budget allowance and six months' expenditure of the current year.

Every levying board shall be entitled to a hearing by the commission upon the budget submitted by it and the commission shall set times and places for such hearings, which shall be open to the public. Said commission shall give notice in such form and manner as it shall prescribe of every such hearing to every levying board entitled to such hearing; and it shall be the duty of such levying boards to meet with the commission at such times and places fixed by the commission for such hearings and discuss the said budgets with the commission. Said leavying boards may, if it be so desired, be represented by counsel at such hearings.

After the heahings shall have been held, the commission shall carefully consider the proposed budgets, approve, reject, reduce or modify same, or any items therein, and report back in writing to said levying boards the result of the commission's findings, conclusions and directions.

Commission to Direct Tax Levy.

Section 7. That thereafter, and between the first day of December and the 10th day of December of each year, the said commission shall, by formal order, direct the several levying boards in the county to levy a tax in accordance with the findings and conclusions of said commission, upon the real and personal property subject to assessment and taxation within their respective municipal corporations for the purpose of meeting the necessary expenditures which in the judgment of said commission should be made for the next ensuing fiscal year as defined in this act.

The decision of said commission, or of a majority thereof, as to the amount of tax to be levied by each municipal corporation shall be entered upon the records of said commission and certified copies thereof shall be filed in the offices of the county clerk and the county assessor and posted in a conspicuous place at the main entrance to the courthouse. And such decision of said commission, or of a majority thereof, as to the amount of such tax to be levied by any municipal corporation shall be conclusive and binding upon such municipal corporation, and the levying board and officers thereof, and upon all other persons interested therein.

Commission's Orders Imperative.

Section 8. Immediately upon the receipt of the order of said commission to levy a tax in accordance with its findings, conclusions and directions as herein provided, it shall be the duty of the several levying boards within the county to proceed forthwith to levy such tax and enter the same in the official record of proceedings of the municipal corporation, and report said tax in writing, upon a form of notice to be provided by the commission, to the county clerk and the county assessor not later than the 28th day of December.

If any levying board shall fail, neglect or refuse to report any tax levy ordered by the commission to the county clerk and the county assessor on or before said 28th day of December, the fact of such delinquency shall be reported to the commission by the assessor. Thereupon it shall be the duty of the commission to issue an order directing the assessor to extend upon the assessment and tax roll the tax levy heretofore determined by the commission for the delinquent municipal corporation, and such order shall have the same force and effect as if made by the said municipal corporation and entered in the official record of its proceedings as herein provided.

No Other Tax Levies Legal.

Section 9. Every municipal corporation levying a tax as provided in this act, and the commission whenever it levies any tax for any municipal corporation which shall fail, neglect or refuse to report its tax levy, as provided in this act, shall notify in writing the county clerk and the county assessor of the county wherein said municipal corporation is situated of the tax levy made by it, that is to say, of the amount of money proposed to be raised by taxation, and same shall be and remain a part of the records of their respective offices. No tax levy shall be extended upon any assessment roll except as herein provided and any tax levy extended contrary to the provisions of this act shall be null and void.

The assessor shall, upon the receipt by him of all the notices of tax levies which by this act he is authorized and empowered to extend upon the assessment and tax roll, make his certificate under oath, setting forth for each municipal corporation the assessed valuation of all property as shown by the current assessment and tax roll, the amount of the tax levy in dollars and cents and the computation of the levy in mills which shall be the quotient of which the assessed valuation shall be the divisor and the tax levy in money shall be the dividend.

Said certificate shall be filed by the assessor in the office of the county court not later than the last day of the December term of said county court and shall thereupon be entered in full in the official record of the proceedings of said county court under an order of the county court directing such entry.

Penalties Are Provided.

Section 10: Any municipal corporation which shall fail, neglect or refuse, to submit its annual budget to the commission on or before the first day of October of each year, as provided in Section 6 of this act, shall forfeit to the use of the tax supervising and conservation commission fund the sum of fifty ($50) dollars for each day of such failure, refusal or neglect; provided, that the commission may, if a good and sufficient reason exist therefor and if application be made to the commission in writing, grant any municipal corporation such extension of time for filing its budget as may seem to the commission just and reasonable. Any levying board which shall fail, neglect, or refuse to attend any budget hearing at the time and place fixed by the commission, or be represented by counsel thereat as provided in section 6 of this act, shall forfeit to the use of the tax supervising and conservation commission fund the sum of twenty-five (25) dollars for each member of such levying board responsible for such failure, neglect or refusal.

Any levying board which shall fail, neglect or refuse to comply with the order of the commission to enter any tax levy and report the same to the county clerk and the assessor as provided in section 9 of this act, shall forfeit to the use of the tax supervising and conservation commission fund the sum of twenty-five ($25) dollars for each member of such levying board responsible for such failure, neglect, or refusal.

All penalties provided for in this act shall be recovered by actions at law instituted in the name of the commission by the district attorney. Any proceedings herein provided for against any municipal corporation shall be taken against the municipal corporation, as such, and the penalty when recovered shall be deducted from any money in the county treasury to the credit of such municipal corporation. Any proceedings herein provided for against any levying board shall be taken against the individual members of said levying board who shall be responsible for any failure, neglect or refusal to comply with the provisions of this act.

ACTRESS COMES FROM EAST TO VISIT HERE.

Mrs. Jean Ryder Sherwood.

An interesting visitor in Portland is Mrs. Jean Ryder Sherwood of New York, who is spending the mid-season holidays at the home of her brother, John Ryder, 613 Sixth street. Mrs. Sherwood is a former Portlander, whose theatrical career has been a successful one. She has been identified with several eastern productions and created the original heroine in "Turn to the Right." Mrs. Sherwood's professional name is Jean Tennyson.

Every large city has one newspaper which, by universal consent, is the Want-Ad medium of the community. In Portland it's The Oregonian.

TWO WIVES ACCUSERS

LOUIS THOMPSON BOUND OVER ON BIGAMY CHARGE.

Mrs. Lyla Thompson Charges Defendant With Desertion of Country and Family.

Preliminary hearing on a bigamy charge against Louis Thompson, a logger from Holbrook, yesterday, before District Judge Bell, resulted in his being bound over to the grand jury. Principal witnesses in the case were Mrs. Lyla Thompson of Lethbridge, Can., and Mrs. Susan Brown Thompson of Holbrook, the two alleged wives.

According to Mrs. Lyla Thompson, she was married in Montana to the defendant in 1914, about six months after her divorce from a man named Sparks. Thompson was in the Canadian army during the war, but in 1916, she said, deserted both his country's service and his wife.

"I had just received word that my brother had died," said the witness, "and was preparing to go to the funeral. Lou said it would be his last night with his folks and that he would return in time to go with me. I went to the train and kissed him good-by, and that was the last I saw of him. When I came back after waiting for him to go to the funeral, I found he had been home and his cap and tunic were on a table. The house was empty. As soon as I was sure he was not there I went to his folks and his mother told me Louis had been taken across the line in an automobile.

"It was not until recently, when I was going to visit my children in Idaho, that accidentally someone told me of a man named Thompson who had married Susan Brown, August 11, 1918, at Sandpoint. I have been tracing him ever since."

The defendant made no statement. His bond was fixed at $1000.

SHRINER TO BE HONORED

Grays Harbor Lodge to Give Ball for Imperial Potentate.

ABERDEEN, Wash., Dec. 18.—(Special.)—A ball and reception will be tendered by Grays Harbor Shriners to Ellis Lewis Garretson, imperial potentate of North America on the occasion of his visit here December 29.

More than 700 Grays Harbor Masons will attend the function, it is believed. Special entertainment will be provided, and elaborate decoration arrangements made. The potentate, following his visit here, will tour Hawaii and China.

15-Mill Tax Levy Voted.

HOOD RIVER, Or., Dec. 18.—(Special.)—The Parkdale school district, at a special meeting, voted a budget that will call for a 15-mill tax levy there the coming year. Although the increase was 7 mills, no opposition was expressed. The patrons of the school voted an additional $500 for the increase of teachers' salaries.

Lumber Reduction Announced.

HOOD RIVER, Or., Dec. 18.—(Special.)—The Bridal Veil Lumber company has just announced a further drop of from 10 to 15 per cent in the price of lumber. Cuts made since last summer now aggregate more than 33 per cent. The decline in lumber, it was said, is stimulating winter building activitise.