

BY AUTHORITY.

REVENUE.

AN ACT to provide for Assessing and Collecting the Revenue.

§ 1. Be it enacted by the House of Representatives of Oregon Territory, That for the purpose of raising a revenue to defray the expenses of the government, there shall be levied and collected an ad valorem tax of one-fourth of one per centum for territorial purposes; and such rate, not to exceed the territorial levy, as the county courts of the respective counties shall decree for county purposes, upon the following property, to-wit: Town lots and improvements, (farms excepted,) carriages, mills, clocks and watches, horses and mules, cattle, sheep and hogs; upon every qualified voter under sixty years of age, a poll tax of fifty cents; upon each merchant's license, where the capital employed is under ten thousand dollars, twenty dollars; where the capital employed is over ten thousand dollars, thirty dollars; where the capital employed is over fifteen thousand dollars, forty-five dollars; where the capital employed is over twenty thousand dollars, sixty dollars; upon each auctioneer's license, ten dollars; upon each pedlar's license, ten dollars; upon each ferry license, not less than five, nor more than twenty-five dollars, at the discretion of the county court.

§ 2. The following tax shall be levied as other costs in county courts, and paid into the county treasury: For hearing and deciding upon each petition of a public nature, to be paid by the petitioners, one dollar; for hearing and determining each motion of course, one dollar; for each final judgment, three dollars; for allowing an appeal, one dollar; and the fees allowed masters in chancery, where like services are performed by the court.

§ 3. Immediately after the first day of January next, 1846, the collector of revenue, in each county, shall proceed to complete the assessment and collection for the year 1845, and pay to the territorial treasurer all monies in his hands, on the last Saturdays in each and every month; and make a final settlement with said treasurer on or before the last Saturday in May next, 1846, and for all monies so collected and paid over, shall receive ten per cent., which the territorial treasurer shall pay.

§ 4. There shall be one assessor elected at the annual elections in each county, who shall be a qualified elector, and whose term of office shall be one year, and until his successor is duly elected and qualified. Such assessor shall, within sixteen days after receiving a certificate of his election, enter into bond, with security, to be approved by the presiding judge of the county court of the proper county, in the penalty of three hundred dollars, conditioned for the faithful performance of his duties, as assessor; and also take an oath or affirmation, to be administered by the clerk of the county court, well, truly and faithfully to discharge the duties required of him by law.

§ 5. It shall be the duty of the clerk of the county court in each county, immediately after the first day of January in each year, to furnish the assessor of his county with a blank tax book, properly ruled and headed; whose duty it shall be, immediately on the receipt thereof, to commence the assessment of the revenue in his own county, and shall deliver a full and complete assessment roll, together with the total number of the inhabitants of his county, (excluding Indians,) to the said clerk, so soon as the same shall be completed, which shall, in all cases, be before the spring term of the county court of the proper county.

§ 6. Whenever any assessor shall discover, during the time of making his assessment, that there were property liable to taxation which had been omitted by the assessor in one or more previous years, he shall enter the same upon his roll, noting distinctly the years in which such omission occurred, and such assessments, shall have the like force and effect, as assessments made at the proper time, and the tax due thereon, charged and collected with the revenue of the year in which such assessment is made; and property subject to taxation, omitted to be assessed as aforesaid, shall be taxed, and the tax collected, in whose hands soever they may come.

§ 7. In estimating the value of town lots and other improvements, the assessor shall take to his assistance two discreet persons as appraisers; and should any person feel aggrieved by the rate which may be affixed

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upon his property by the assessor, or by the value at which said appraisers estimated his town lots or other improvements, he may produce evidence before the spring term of the county court of the proper county, at which court the assessor shall attend; and if the court be satisfied that the rate or value be too high, the court shall direct the clerk to alter it accordingly.

§ 8. Previous to the sitting of the spring term of the county court, the assessor shall attend at the office of the clerk, and with his assistance, shall publicly examine the assessment roll, and correct all errors and omissions that may appear in the same; and if the assessor shall fail to attend at the time and place appointed by the clerk, the roll shall be compared and corrected as herein required; and for such failure, the assessor shall be liable under this act for a violation of duty.

§ 9. After the clerk and the assessor shall have corrected the assessment roll as aforesaid, the same shall be laid before the county court, on the first day of the spring term thereof, and if the court shall be satisfied that the roll is correct, the court shall accept the same in writing on the back thereof, which shall be attested by the clerk, and the clerk shall file the same in his office, where it shall remain unalterable as a matter of record; and the assessor shall file in the office of the clerk a statement in writing, verified by oath or affirmation, of the number of days he has necessarily been employed in assessing the revenue, for which assessing he shall receive the sum of two dollars per day, out of the county treasury.

§ 10. For the purpose of aiding future assessors in making assessments under this act, the first assessor shall make out and retain in his possession a duplicate of his assessment roll, and shall make the necessary corrections therein from time to time, so that it correspond with the assessment roll returned by him into the office of the clerk, and when he is succeeded in his office, he shall deliver the same, with all other documents in his possession relating to his office, to his successor.

§ 11. For the purpose of enabling the clerk to calculate and carry out the amount of tax, on all property returned by the assessor, the county courts shall, at the spring term thereof, in each year, determine the rates of taxation upon the several subjects allowed to be taxed for county revenue under the restrictions of this act, and enter such determination on record, which shall govern the clerk in making the said calculations.

§ 12. Immediately after the return, perfection, acceptance and filing of the assessment roll, as herein before directed, the clerk shall calculate and carry out the amount of taxes, opposite to the specified property charged with tax; and within ten days after the filing, shall make out and deliver a certified statement of the amount of territorial tax to the territorial treasurer, and the amount of county tax to the county treasurer, as charged against the collector, and as exhibited by said assessment roll; and within the same time, shall also make out a duplicate or transcript of the roll or rolls aforesaid, and deliver the same to the collector of his county, together with a precept in the name of Oregon, attested by himself, under the seal of the county court, and directed to the said collector, commanding him to collect the taxes charged in said transcript, by demanding payment of the persons charged therein, and sale of their goods and chattels, town lots, or other improvements subject to execution, mentioned in said transcript, according to exigency, and that he pay over the monies collected by him by virtue of said precept, as directed in this act; and return such precept, together with the transcript of the roll aforesaid, and a statement of his acts thereon, to the said clerk, on or before the third Tuesday in November next ensuing the date thereof.

§ 13. The sheriffs of the several counties are ex officio collectors of the revenue, who shall, immediately on the receipt of the transcript of the assessment roll and precept as aforesaid, proceed to collect the taxes, by demanding payment thereof, at the most usual and best known places of residence of each person charged thereon, or from the person so charged at any other place; and on the payment of the full amount of taxes due from any person, shall give a receipt, in which the amount paid, and for what year, shall be particularly designated in words at full length; and shall pay to the territorial treasurer all monies in his hands belonging to the county treasury, on the last Saturdays in each and every month, and to the county treasurer all monies in his hands belonging to the county treasury, on the first Mondays in each and every month, and make a final settlement with the said treasurers by the third Tuesday in November in each year; and for all monies so collected and paid over, shall receive eight per cent., which sum the territorial and county treasurers shall pay in their proper proportions respectively.

§ 14. In addition to gold and silver, treasury drafts lawfully attested, territorial and county scrip, approved orders on solvent merchants, and good merchantable wheat, at the market price, shall be a lawful tender for the payment of taxes. And it is required of all those who pay their taxes in wheat, that they bring and deliver the same at the following places in the counties in which they reside respectively, as follows, to-wit: Those of the county of Clatsop, at the Hudson Bay Company's warehouse at Fort George; those of Vancouver county, at the said company's warehouse at Cowlitz, or Fort Vancouver; those of Tualaty county, at the said company's warehouse at Linnton, or at F. W. Pettigrove's warehouse at Portland; those of Klackamas county, at the flooring mills of John McLaughlin, or the Milling Company, at Oregon City; those of Champoick county, at the Milling Company's warehouse at the Bute, or at the Hudson Bay Company's warehouse at Chanpoick; those of Yam Hill county, at such place as the collector of Yam Hill county shall direct.

§ 15. That the places enumerated in the preceding section shall be deemed depots for receiving the public revenue, and the person in care at each of said depots, is considered a receiver of the revenue, and shall give a receipt to each person at the time of paying his taxes, as provided in the preceding section, stating the amount received and passed to the credit of the territorial or county treasury, as the case may be, in each and every instance; such receipt may be in the following form, to-wit:

Received of \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 184\_\_\_\_, the sum of \_\_\_\_\_ dollars and \_\_\_\_\_ cents, being the amount of his \_\_\_\_\_ tax for the year 184\_\_\_\_, which amount is placed to the credit of \_\_\_\_\_.

Signed A. B.,  
Receiver.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 184\_\_\_\_.

And the collectors are hereby authorized to take said receipts in payment of taxes.

§ 16. Each collector of revenue shall, every year, immediately after receiving the transcript of the assessment roll, make out and deliver to the receiver of revenue in his county, a list of the names of all persons taxed in his county, with the amount of their taxes, both county and territorial, opposite each name.

§ 17. The collectors shall proceed against all those in their respective counties, who neglect or refuse to pay their taxes, on or before the first Monday in October in each year, and collect the same as debts due on execution, and shall receive the like fees for the same; giving ten days notice of the time and place of sale of the property so taken on execution, by written notices, set up in three of the most public places in the coun-

ty, and publishing the same in the newspaper if there be any.

§ 18. At any time before the sale, as provided in the preceding section, the owner or claimant may release his property by the payment of the taxes, charges, and seven per cent. interest, for which the same are liable to seizure and sale; and whenever any balance of any sale of goods and chattels, under this act, over and above what is sufficient to pay the taxes, interest and charges, for which the same were sold, remains, the collector shall pay the same over to the owner of such goods and chattels, on his demand; and if at any time, within two years, after the payment of tax, the person who has paid the same, can satisfy the county court that such tax was improperly assessed, or paid by mistake, when it was not legally chargeable, the court shall order that the same be repaid, and such order shall be a legal debt against the county or territory, or both, as the case may be, and shall be paid by the proper treasurer, and such treasurer shall be entitled to a credit for the amount thereof, or in cases of payment of other claims.

§ 19. In cases where sales of goods and chattels, town lots and improvements, are made under the provisions of this act, unless the purchaser shall, within such time as may be allowed by the collector who makes such sale, pay the purchase money, the collector may, at his discretion, again expose the property to sale, or sue such person for the amount of the purchase money, and shall recover the same, with costs, and ten per centum damages.

§ 20. The collector of taxes, in his return to the precept mentioned in the twelfth section of this act, shall state fully and distinctly the amount of taxes paid by each person, the payments enforced by distress and sales of goods and chattels, and also the sales of town lots and other improvements, and the persons to whom, and the sums for which the same were sold; also the taxes remaining unpaid, the names of delinquents, and the tax or property with which he is charged, and the legal course to enforce payment, as commanded in said precept, and such other special matters as are provided by this act to be by him done; and the truth of such return shall be verified by affidavit of the collector, to be taken before the clerk of the county court of the proper county; and if any individual shall be injured, or sustain a damage by a false return of any collector, made to any precept under the provisions of this act, or other illegal or fraudulent act of such collector, such individual, upon suit to be brought against such collector, and his securities, upon their bond for his use, shall recover treble damages and full costs and charges.

§ 21. If upon final settlement there be any deficiency in the amount of taxes assessed, the collector shall account for the same, by producing to the county court of the proper county, a certified statement, to be made by the clerk, attested by his signature and official seal, of the amount of delinquencies in the payment of taxes, specifying the name of the person, and the property or tax for which he is delinquent, as appears from such collector's return to the precept; and it is made the duty of the clerk to make out such statement and certificate, and calculate the amount thereof, and if the amount of such certified statement of delinquencies, and the treasurer's receipt for the payment aforesaid, will balance the charges on the records of the court, the court shall give him a receipt for the amount of such taxes.

§ 22. It shall be the duty of the clerk of the county court in each county, to make four copies of the list of delinquents, as returned by the collectors, one of which he shall put up in some conspicuous place in his office, and shall keep the same up at least twelve months, and shall cause three other copies to be posted up in three of the most public places in his county, within ten days after receiving said return; and the county court may cause fifty copies of such delinquent list to be printed and circulated in the county.

§ 23. All collectors shall have power to proceed in the collection of taxes due them for two years from the time at which they were bound to pay over to the county or territorial treasury, in each year, in the same manner they would have done, during their appointment or term of office; but this section shall not be so construed as to authorize any collector to collect taxes by him returned as delinquent, after receiving credit therefor.

[CONCLUSION ON FOURTH PAGE.]