## Proposed Oregon Tax Law \*\*\*\*\*\*\*\*\*

(Centinued from last week)

vided estate of deceased persons.

tion 10. That section 3045 of the and Statutes of Oregon, comand annotated by Hon. Charles B. and annotated by Fight. Charles S. (Pledged personal property taxed to he same hereby is amended to

as follows: undivided estate of any deceased g them by name, until they have possession. notice to the assessor of the divithe estate, and the names of the al heirs or devisees; and each heir levisee shall be liable for the sof such tax, and shall have a to recover of the other heirs and es their respective portions thereen paid by him.

hen paid by fifth.

Its provision found in section 2045 for asmut to occupant of an undivided estate of
mass person—the provision for assess
set person—the provision for assess
set heirs or devisees as such, without desset them by name, is broad enough and
calculated to bring the tax to their nocalculated to bring the tax to their noset an assessment to a mere occupant.) onal property-Where assessed.) That section 3046 of odes and Statutes of Oregon, comand annotated by Hon. Charles B. nger and William W. Cotton, be, he same hereby is, amended to

as follows: ery person, except as otherwise del by law, shall be assessed in anty in which he resides when sment is made for all taxable ety owned by him, including all estate in his possession, or his control as trustee, guardian, tor, or administrator; and where are two or more persons jointly ession, or having control of any property in trust, the same may ed to either or all of such perbut it shall be assessed in the where the same shall lie if eithsuch persons reside in such coun-

withtes "except as otherwise provided "for "except as provided in the sucg section," in order to harmonize the with the other changes suggested.)

ners-How assessed.)

tion 12. That section 3048 of the and Statutes of Oregon, compild annotated by Hon. Charles B. nger and William W. Cotton, be he same hereby is amended to as follows:

tners in mercantile or other busimay be jointly taxed in their partip name, or severally taxed for individual shares, for all presonroperty employed in such busi-and in case they are jointly taxther or any of such partners shall ble for the whole tax.

old section used the word "such" wher "-pariner - was apparently intended, mediment makes either or any of the mointly taxed for the personal proper-pored lisble for the whole tax, which evident intent of the old section.)

mal property of corporationsere assessed.)

tion 13.—That section 3049 of the and Statutes of Oreogn, compiled me hereby is amended to read as

personal property of every pricorporation is liable to taxation in me manner as the personal propof a natural person, and shall be d in the name of such corporain the county where the principal of business of such corporation is d, unless otherwise specially proby law; but if such corporation ged in the business of navigathen the steamboats or other craft of such corporation shall be d in the county in this state the home port or berth of such boat or other water craft may be. ersonal property of a private corion may be seized and sold for any wied upon the property of such ration as in the case of a natural

neution amended contains certain pro-sewhich were repealed by implication by illaws, special Session, 1885, page 8, and physicons have been omitted in the man recommended. Adds "unless oth-specially provided by law" to the rule fromal property of private corporations assessed in the county where the prin-ise of business of the corporation is lo-tile amendment is necessary to harmon-th other provisions of the act recom-st.)

but compare H. & C. Comp., section A distinction is made in the use of the "taxed" and "assessed" as the act of tax-nay be performed in the county, although somen might properly be made—as by ital board—in another county; for in-

cal arts, and all capital and malate, owned by a corporation in or this state, or by any person, er residing in or out of this state, be taxable in the county or city municipal corporation where ne may be, either to the owners or to the person or corporation all have charge of or be in posa of the same.

company is taxed owner of stock more than 2,500 persons in Paris capital of as much as \$200,000. tarly one-third of those are foreign-

Satisfactory. king up a book from the counter, ady turned to the last page and

so they were divorced and lived ever after."

is book," she said to the clerk, ently all right. Wrap it up.

not to be taxed.)

Section 16. The owner or holder of stock in any incorporated company which is taxed on its capital stock shall stock.

possessor.)

Scetion 17. When personal property is mortgaged or pledged it shall, for may be assessed to the heirs or the purpose of taxation, be deemed the as of such person, without desig- property of the person who has the

(Sections 15, 16 and 17 are respectively sections 3047, 3056 and 3056, B. & C. Comp., without change.)

(Of the Duties of Assessors.)

(Assessments, How Made). Section 18. That section 3057 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, as the act approved December 24, 1903, and found on page 4 et sequitur of the General Laws of Oregon, Special Session, 1903, be and the same hereby is amended to read as follows:

year, procure from the county clerk a blank assessment roll, and forthwith found. proceed and assess all taxable property within his county, except such as by law is to be otherwise assessed, and shall return to such county clerk, on or before the first Monday in October next following such as the such county clerk, on or before the first Monday in October next following such as the such a within his county, except such as by following, such assessment roll with a full and complete assessment of such (Stock or other personalty of nonresitaxable property entered thereon, including a full and precise description of the lands and lots owned by each person year, at the hour of 1 o'clock a. m., the plan or plat of any town laid out follows: or recorded; and said lands or town lots shall be valued at their true cash provements on the land and in the surheld and taken to mean the amount

such property would sell for at a volun- of resident citizens is held liable tary sale made in the ordinary course of business, taking into consideration bignity as to work the earning power. No deduction of indebtedness from assessments or taxation shall be allowed in any case. All land shall be taxed in the county in which the same shall lie; and, except as otherwise provided by law, every person shall be assessed in the county where he resides at the hour of 1 o'clock a. m. on March 1 of the year when the assessment shall be made for all real and personal property owned by him within such county, but if the owner of any land be unknown, such land may be assessed to "unknown or "unknown owners," without inserting the name of any owner; omission of the name of the owner, or the entry of a name other than that of the true owner, if the property be correctly described; and provided further, that where the name of the true owner, or the owner of record, of any parcel of real property shall be given, such assessment shall not be held invaild on account of any error or irregularity in the description, provided such description would be sufficient in a deed of conveyance from the owner; or on ac-

(The amendment recommended makes it the (The amendment recommended makes it the assessor's duty to assess property for which some other mode of assessment is not by law provided; makes the limit of the return of the assessment roll the first Monday in October instead of the first Monday in September. The old law provides for the giving of notice that the board of equalization will meet the last Monday in August. There is no other provision for the time of the meeting of the board. B. & C. Comp., section 3650, respected special sion for the time of the meeting of the board. [B. & C. Comp., section 3050, reenacted special seasion 1903.] Section 3057, above amended, permitted an extension of time for filing the roll if necessary until the first Monday in October. In practice the roll is seldom or never ready for equalization by the first Monday in September, and the time is usually extended, and the board meets when the roll is filed. But the old law provided for the board meeting before the assessor was required to file the roll, and at no other time. The jurisdiction of the board is thus thrown into question.

count of any description upon which,

in a contract to convey, a court of

is—Where taxed.)

Is—Is and a no other time. The jurisdiction of the board is thus thrown into question.

The provision for giving notice of the meeting the last Monday in August is a relie of the first code in this state, and was originally intended to provide that the assessor and auditor should meet at the courthouse to correct purely clerical errors, etc., one week before the county court equalized the roll, the board of equalization not then being known. Since then the scheme has been completely changed, and the provisions are now, owing to coreless editing in amendments, contradictory and impossible.

The amendment recommended omits the provision for the extension of the time of filing the assessment roll, but gives the assessor the same limit as under the present law he could be given by the county court. Omits definitions of real property and land, which have been defined in section 2 of this act; omits provision assessed from taxed; see section 14 of this act in the county where located; omits provision assessed from taxed; see section 14 of this act in the county where located; omits provision assessed from taxed; see section 14 of this act in the county where located; omits provision assessed from taxed; see section 14 of this act in the county where located; omits provision assessed from taxed; see section 14 of this act in the county where located; omits provision assessed from taxed; see section 14 of this act in the county where located; omits provision assessed and and machinery—

Is all lands shall be taxed for the assesser was required to file the roll, and the purishment and was originally intended to provide that the assessor and auditor and the provisions are now, owing to coreless editing in amendments, contradictory and impossible.

The amendment recommended omits the provision are to act the county of the extension of the extens

(Personal property-How valued.) Section 19. That section 3058 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

All personal property not exempt from taxation shall be valued at its true value in cash, as defined in section

"Prisoner," said the judge, who was about to pronounce sentence upon the culprit, "if, instead of being a chronic offender, you had chosen the career of a law-abiding citizen-

"I am a law-abiding citizen," your honor," interrupted the hardened crook. "Whenever I break a law I am ready to

abide the consequences." Thereupon his honor added six months to the term of imprisonment he had intended to impose, as a punishment for picking flaws in the court's English. 18 hereof, and it shall be the duty of each assessor to value all improvements on claimed United States lands within his county as personal property.

(Omits provision for a special ratio of assessment and taxation for sea-going vessels, which violates the constitutional provisions as to uniformity and equality.)

(Plats or surveys and towns - Present ownership book or list - Taxpayers'

Section 20. That section 3061 of the not be taxed as an individual for such Codes and Statutes of Oregon compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as

> The assesor of each county shall make a plat of the government surveys, and of all town plats within his county, and shall note therein, or in a present ownership book or list, the owner of each tract of land, and of each town the order of its location upon the ground he shall keep a taxpayers' in- ly started. dex for each year, which shall be a public record subject to general inspecwith reference to the first three letters of the surname of such taxpayers as have surnames, and of the first names assessment of such taxpayer may be

dents.)

Section 21. That section 3062 of the Codes and Statutes of Oregon, compiled therein named, on March 1 of said and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and which description shall correspond with the same hereby is amended to read as

Whenever any live stock or other value, taking into ca sideration the im- this state shall be pointed out to the assessor by any resident householder of rounding country, the quality of the his county it shall be the duty of the the months since adjournment. soil, its convenience to transportation assessor to assess the same at its cash lines, public roads, and other local ad- value; and such stock or other personal vantages of a similar or different kind, property shall be held liable for the True cash value of all property shall be payment of the taxes thereon in the same manner as the personal property

(No change except to use word "live stock" instead of "stock" to clear up the present ambiguity as to what kind of stock is meant—live

(Assessment roll and appraisement of property.)

Section 22. That section 3069 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as

At the time prescribed by law the persons liable to taxation in his county ed galleries gave close attention. who by law are assessable to him, and by a mistake in the name of the owner which by law is assessable by him, and tomorrow. anotated by Hon. Charles B. Bel- of the real property assessed, or by the make out an assessment roll of all such property, and appraise the same according to the provisions of the statutes relating thereto.

(Only change is to provide that the assessor assesses property which by law is assessable by him, thus permitting the legislature to place the duty to assess certain classes of property

proceedings after refusal.)

Section 23. That section 3070 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and equity would decree a conveyance to be the same hereby is amended to read as

> Every assessor shall require any pertion in this state, and shall require until tomorrow. such person, managing agent, or officer to make oath that, to the best of his county; and if any person shall refuse to the assessor, for the use of the county, the sum of \$50, which sum may be contract to the amount of \$50. Should amount of such loans. any such person, managing agent, or officer, when so required, refuse to furnish and to swear to such list the assess or shall ascertain the taxable property of such person, corporation, or association, and shall appraise the same from the best information to be derived from other sources.

(Besides amending section 3070, incorporated also the essentials of B. & C. Comp., section 3059. Extends the provisions of section 3070 to include managing agents or officers of corporation or association is able to assessment by the assessor; increases the penalty from \$20 to \$50.—it being common experience that many persons prefer to run their chances of having to pay a \$20 penalty rather than make the statement required.)

(To be continued next week)

Local Color. Mrs. Goodsole-What odd contrasts one finds in society! Mrs. Redpep-O, yes; in the bluebook you find the names of ever so many peo-

ple that are hopelessly green.

Just a Hint. An Irish provincial paper recently printed the following notice: "Whereas, Patrick O'Connor lately left his lodg-

## IN THE NATIONAL HALLS OF CONGRESS

CONGRESS RESUMES.

Short Meeting of Fifty-Ninth Session at Work.

Washington, Dec. 4 .- The 59th congress began its last session at noon yesterday. It took the senate 15 minutes to arrange its preliminaries and the house an hour. The senate received from President Roosevelt a long list of appointments for its confirmation, and in executive session of 19 minutes decided, as the nominations had been received before the body had been organlot; and in counties where the assessor | ized formally, to make no confirmations shall describe the land in the roll in until the president's annual message had been received and the session fair-

Senators Penrose, of Pennsylvania, and Foraker, of Ohio, came forward tion; and in such index shall be en- with resolutions of inquiry regarding same was reenacted by section 1 of an tered the name of every taxpayer the discharge of the negro troops of the against whom any tax shall be charged Twenty-fitfh infantry. One was adin the county, in alphabetical order dressed to the president and the other to the secretary of war. After the ripple of surprise had passed and Vice President Fairbanks had suggested that The assessor after qualifying shall, of any others, and shall refer to the it was unusual to transact any business on the first Monday in March in each pages and lines of the roll where the until the president's message had been received, the resolutions went over by unanimous consent. Senator Dupont, of Delaware, took the oath of office.

The opening of the two houses was which filled the gallaries to their capacity. Hundreds went away disap-

of the last session and the beginning of states. personal property of non-residents in the present, and Chaplain Couden feel-

ganized and ready to receive any com- sion. munication he might desire to make of interest to the public service, the house adjourned out of respect to the memory of the deceased members. The president's message will be received both in the house and senate today. No bills were introduced in the senate. In the house three were 38 public measures and 350 of a private character.

Work of Cungress.

Washington, Dec. 4 .- The reading of the president's message consumed two hours and 25 minutes in the house toassessor in each county shall ascertain day and was followed closely by a large Orientals. by diligent inquiry the names of all number of members, while the crowd-

After the customary resolution relat-

Washington, Dec. 4. - President list of property-Penalty for and the adoption of appropriate resolutions pines will be lost to us, temporarily at regarding those members of the house least, within a month. respect to their memories, adjournment cessful in an exploit that will bring was taken at 2:54 o'clock.

Wednesday, December 5.

Washington, Dec. 5 .- The brief sesson liable to be taxed in his county and sion of the senate today resulted in the to be assessed by him, and the manag- introduction of many bills, resolutions, ing agent or officer of any corporation petitions and memorials, and the reor association liable to be taxed in his ceipt of a number of communications county and to be assessed by him, to from the executive department. Senafurnish such assessor a list of all the tor Foraker's insistence that immediate real estate of such person, corporation, action be taken on the pending resoluor association situate in his county lia- tions asking for information regarding ble to taxation, and a list of all the the discharge of negro soldiers of the personal property of such person, cor- Twenty-fifth infantry developed discusporation, or association liable to taxa- sion, but resulted in postponing action | Wallace and other cities for coal.

grind by passing three measures:

Worse Treated in Mexico.

San Antonio, Tex., Dec. 4 .- A dis-Japanese for agricultural work.

Lesson to Free-Traders. London, Dec. 7 .- The Daily Mail

Thursday, December 6.

Washington, Dec. 6.-The senate today adopted the Penrose resolution asking the president for information regarding the discharge of the negro troops of the Twenty-fifth infantry, and also the Foraker resolution directing the secretary of War to transmit information on the same subject.

Senator Beveridge introduced a bill today to amend the meat inspection act ation as so simple as to need comparaby requiring that the cost of inspection shall be paid by the packers. Another amendment requires that the date of inspection and packing or canning shall to do mucch on the appropriation bills be placed on each package.

Washington, Dec. 64. - The house by a vote of 110 to 164 today defeated the bill of Littlefield of Maine removing discriminations against American sailing vessels in the coasting trade. The debate raged for four hours and a half and the result of the vote was a surprise to the friends of the measure. who openly charged its defeat to the American Federation of Labor.

Friday, December 7.

Washington, Dec. 7. - By a practically unanimous vote the house today passed the bill limiting the regulation of interstate commerce between the sevwitnessed by an animated throng, eral states in articles manufactured by convict labor or in any prison or reformatory. The bill was introduced pointed in not gaining admission to by Hunt, of Missouri, a practical stone witness the session of either senate or mason. Under the Wilson bill, which became a law in 1890, convict labor-Not in years have a larger number of made goods may enter into active commembers-elect of the lower house of petition with the goods manufactured congress presented themselves at the by "free labor" and under this Federal speaker's desk to take the oath of office. law a state could not pass a law that Death has been unusually active among would prevent the shipping into the the membership during the closing days state of prison-made goods of other

The sovereignity of the state was the ingly called the attention of the body subject of earnest debate in the house to the work of the grim reaper during today, growing out of the consideration of a bill to establish a game preserve of After the appointment of the usual nearly 700,000 acres in the Olympia authorities in school matters have becommittee to wait upon the president forest reserve in the state of Washingand inform him that the house was or- ton. The bill was passed without divi-

READY FOR WAR.

Our Army and Navy Prepared if Japan Wants to Fight.

opinion in the country that we are ut- cessary.

also all the taxable personal property, ing to the printing of the message, the mists, and they seem to abound in but he thinks too much is being asked but no assessment shall be invalidated and all taxable real estate therein house, at 2:53, adjourned until noon every section of the land, will find that by the Japanese government. It is blue glasses.

two and one-half hours today, to the that, if trouble comes with Japan over coast. exclusion of nearly all other business. the California school question-which The exception to this was the introduc- is a minor matter-or over the enacttion of a resolution on the Japanese ment of a Japanese exclusion law-(Owner or managing agent to furnish situation by Raynor, of Maryland, and which is a major matter-the Philip-

> of representatives who have died since The Japanese will not take the Philthe last session. As a mark of further ippines, or, if they do, they will be sucthem such honors of war as few people.

> > FRANTIC APPEAL FOR COAL.

Spokane Dealers Hear From Entire Inland Empire.

Spokane, Wash., Dec. 7. - Stimulated by the heavy fall of snow throughout the Big Bend, Palouse, Walla Walla and Coeur d'Alene counties last night, local coal dealers were today flooded with frantic appeals from Lewiston, Colfax, Davenport, Pullman,

In response to this demand six wholesale coal dealers, who supply the Washington, Dec. 5.-The house to- entire territory affected, issued a knowledge and belief, such list contains day, awaiting the report of the appro- signed statement declaring they had a full and true account of all its or his priation bills, began its legislative coal here in sufficient quantity to supply the entire Inland Empire, but that Incorporating the National German- the O. R. & N. and Northern Pacific to furnish such list, or to swear to the American alliance; authorizing the sec- railways were refusing or were unable mittee of the house committee on apretary of the treasury to duplicate gold to furnish cars with which to deliver propriations, which has been considersessor, such person shall forfeit and pay certificates in lieu of ones lost or de- the coal. They criticised the railway stroyed; and amending the national for placing them in a false light by adbanking laws, permitting national vertising reduced rates on fuel and an- its hearings. The subcommittee folrecovered by motion in any court hav- banking associations to make loans on nounced their intention of appealing to lowed the old method of spelling in prereal estate as security and limiting the the Railway commission for an inves-

Must Appear in St. Louis.

St. Louis, Dec. 7.-The clerk of the patch to the Express from Eagle Pass, United States Circuit court today re-Tex., says: Three hundred Japanese ceived notification from the United Thursday. have entered the United States from States marshal's office in New York Mexico through Eagle Pass since No- that service had been ordered on John vember 1. They are leaving Mexico D. Rockefeller and others in the govbecause of ill treatment which they re- ernment suit against the Standard Oil ceived at the hands of Mexican employ- company recently filed in St. Louis. In and expenditures shows that for Noers. The Japanese say they were lured | addition to Rockefeller, the following into Mexico with promises of good pay joint defendants with him were served: and pleasant work on farms. So invit- Henry H. Rogers, William Rockefeller, ing were the promises that Japanese John D. Archbold, H. M. Flagler and immigration societies worked to get Oliver H. Payne. They will be required to enter an appearance here.

Utah Coal Land Withdrawn,

Salt Lake City, Dec. 4.—The Utah comments this morning upon the "Tale state land board has received notice of American Prosperity" told in Secre- from the general land office at Washingtary of the Treasury Shaw's report. It ton of the withdrawal from all forms of says the striking fact about this daz- appropriation under the public land ation in the country district has bezling prosperity is that it prevails in a laws of 184,21 acres of land in Utah. come worse since the cold snap. One country which British free traders, 15 This land had been selected by the Utan dealer said that Garretson, S. D., is years ago, predicted would be ruined land board for transfer to private par- about to close its schools because of by pro ection. The Daily Mail regards ties as argicultural land, but it is now lack of coal. In some of the towns

Main Task Bafore It Will Be the Appropriation Bills.

WORK OF CONGRESS.

Washington, Dec. 3 .- The passage of the appropriation bills and as little other general legislation as possiblesuch in brief is the forecast for the short session of the 59th congress, which will begin at high noon today.

There has not yet been time for as general an exchange of views among members as is ordinarily desired by leaders before expressing their views, but all seem to regard the present situtively little intercourse to arrive at an understanding. It is evident, for various reasons, that it will not be possible before the holidays, and the circumstance will have the effect of condensing the consideration of the 14 regular supply measures into two months.

Considering that the aggregate of the appropriations to be considered will approximate \$1,000,000,000, some senators and members express the opinion that congress cannot do better than give all of its time to these measures. The report on the ship subsidy bill probably will be an exception to the rule for no general legislation. The friends of that measure have never been more insistent than now. They are extremely hopeful, and yet very appre-

hensive. The bill has passed the senate and is in committee in the house. The committee has heretofore been quite evenly divided, but the advocates of the bill believe that they will be able to get it out in due season and they hope for its consideration when once reported to the house.

RELATIONS ACUTE.

Japanese Government Asks Too Much for Her Subjects.

Washington, Dec. 3 .- The relations between the United States and Japan as a result of the attitude of the Japanese government toward the California come acute. An erroneous impression as to the president's position has been widely circulated.

The president absolutely concurs with the opinion of Secretary Metcalf that the Japanese have no cause for grievance and that no treaty right has been infringed. At the outset the pres-Washintgon, Dec. 4 .- Nothing which ident took the stand that treaties suhas been said in the whole range of perseded all state and other laws. Now comment on the possibility of war be- he is convinced that, in giving the Japtween the United States and Japan has anese students equal educational rights surprised certain Washington officials while separating them from other so much as the seeming unanimity of schools, all has been done that is ne-

terly unprepared for a fight with the Outside of racial differences, there is another reason for segregation, and There is a prayerful hope that no war that is that many of the Japanese stuwill come, but, if it should come, the dents are adults. The president will strong probabilities are that the pessi- stand strictly upon treaty agreements, they have looked upon the prospect with known that the president feels that the Japanese, with an enormous personal Congressmen have come into Wash- conceit and tremendous personal e Roosevelt's annual message to congress intgon from every district and all of tism, are trying to impose upon the occupied the attention of the senate for them seem burdened with the belief people of San Francisco and the Pacific

BIGGER NAVY YARD FOR COAST.

Government May Enlarge Facilities at Bremerton to Meet Needs.

Washington, Dec. 3 .- The Navy department has received a report of the special board detailed to look into the situation at the Puget Sound navy yard with a view to determining the line of its proper development, year by year, in order that there may be eventually, at that establishment, such a complete plant for repair, and possibly for construction, as will be needed on the Pacific coast.

It is pointed out in the report that it would be of advantage to naval interests and of value to naval efficiency to depvelop the Puget Sound plant into a battleship yard, with facilities for doing the largest kind of work, and all with a view to the chance that it may be necessary to have, convenient on the Pacific coast, a means of repairing ships of the Pacific and Asiatic stations.

Wrestle With Spelling.

ing the leigslative, executive and judiparing the bill. The full committee will take up the bill today and it will be for it to decide whether the old or the simplified form of spelling shall be used. It is expected that the bill will be ready to report to the house next

Uncle Sam Makes Money.

Washington, Dec. 3. - The monthly vember the total receipts were \$55,-602,498 and the expenditures \$48,322,-507, thus showing a surplus for the month of \$7,280,000 and for the seven months of the fiscal year of \$14,776,-000. For the last month the receipts from customs amounted to \$25,921,327; from internal revenues \$24,860,342 and from miscellaneous sources, \$4,620,828.

Coal Famine Closes School.

lings, this is to give notice that if he Mr. Shaw's currency proposals as a does not return at once and pay for bold statement, not feasible except for the same he will be advertised."

the \$60,000,000 duties collected.

the \$60,000,000 duties collected.