

# MUST SWEAR TO LIST OF TAXES

New Oregon Law Requires Assessments to be at Full Cash Value Now

The following article from the Eugene Guard will be of interest in Coos County, as Assessor Thrift and his deputies are just starting the 1914 assessment and the information will apply to this section:

"County Assessor Keeney today issued a public statement touching upon the new assessment law which provides that all taxpayers must give to the assessor or his deputies a statement of the true cash value of all property owned by them. His statement is as follows:

"Since the assessment for 1914 is the first to be made under the requirements of a new law which was enacted by the legislature of 1913, I think it advisable to let taxpayers know of a radical change. I refer to the provision requiring the owner of taxable property to swear to the true cash value thereof under penalty of \$100 fine for refusing so to do.

"Heretofore the owner of property was required to swear only to the list of his property. I quote the new law referred to as follows the same being a portion of section 3591, Oregon Laws, 1913:

"Sec. 3591. The assessor shall require such person, managing agent or officer to make oath that to the best of his knowledge and belief, such list, whether of real or of personal property, or both, contains a full and true account of all the real or personal property, or both, of any interest therein of such person, firm, corporation or association liable to be taxed in said county, and the true cash value of such real or personal property, or both, and of the several parcels or items thereof. Should any such person, managing agent, or officer, when so required, refuse to furnish such list of real or of personal property, with the true cash value or values thereof, or to swear to the same when required so to do by the assessor, such person, managing agent or officer, shall forfeit and pay to the assessor, for the use of the county, the sum of \$100, which sum may be recovered by action in any court having jurisdiction of matters of debt or contract to the amount of \$100."

"True Cash Value Defined.

"True cash value is defined in a portion of section 3586 of Oregon Laws, 1913, as follows:

"Sec. 3586. The cash value of all property shall be held and taken to mean the amount such property would sell for at a voluntary sale made in the ordinary course of business, taking into consideration its earning power and such other factors as may be applicable for determining such value. No deduction of indebtedness from assessments or taxation shall be allowed in any case. Except as otherwise provided by law, every person shall be assessed in the county where he resides at the hour of one 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.

"Another matter I think important to mention is the erroneous idea entertained by some as to the assessment of certain forms of credit. Many seem to think county warrants, city warrants, city, school and other municipal bonds are not taxable, when in truth they are, as evidenced by section 3553, Oregon Laws 1907, which quoted in full is as follows:

**Warrants, Bonds and Mortgages Taxed.**

"Sec. 3553.—The terms personal estate and personal property shall be construed to include all things in action, household furniture, goods, chattels, money and gold dust, on hand or on deposit; all boats and vessels, whether at home or abroad, and all capital invested therein; all debts due or to become due from solvent debtors, whether on account, contract, note, mortgage, or otherwise, either within or without this state; all public stocks, bonds, warrants and moneys due or to become due from this state, or any county or other municipal subdivision thereof, and stocks and shares in incorporated companies, and such proportion of the capital of incorporated companies liable to taxation on their capital as shall not be invested in real estate, and all improvements made by persons on lands claimed by them under the laws of the United States."

"Some loan money and take a deed instead of the regular form of mortgage, hoping to escape taxation of the loan. Such are only mortgages and the amount thus loaned is taxable. In brief there is no way by which a resident can loan money in Oregon and lawfully escape taxation of his loan.

"In conclusion I want to suggest that property holders make an inventory of their property and its cash value as of March 1, 1914, and thus be ready for the assessor when he calls. This will save a lot of time and expense to the county."

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The separate vests and collars of white organdy are exceedingly smart and becoming. When worn with a dark serge or silk frock a wonderfully fresh crisp strong note is imparted to the design by the sharp contrast.

No. 7967-7855 is fashioned of sheer white cotton crepe. The fichu and the shaped trimming band on the skirt are outlined with a frill of net. The close

fitting drop shoulder and the fullied undersleeve which fits into a tight frilled cuff is attractive; the bowed girdle of black velvet gives an unusually smart contrast.

These crepes and novelty cottons range in width from 27 to 45 inches and in price from 45 cents to \$2 a yard.

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