

# Proposed Oregon Tax Law

(Continued from last week)

(Appeal from action of board.)

Section 22. Any person or corporation who shall have petitioned for the reduction or change of apportionment, of a particular assessment, or whose assessment has been increased by the said state board of tax commissioners, sitting for purposes of review, who shall be aggrieved by the action of such board, may appeal therefrom to the circuit court. In the case of individuals resident in this state the appeal shall be taken to the circuit court of the county where the individual resides; if taken by an individual who is a non-resident of the state it shall be taken to the circuit court of the county in which the principal place of business, if a domestic corporation, or residence of the managing agent or attorney in fact if a foreign corporation, may be. The appeal shall be taken and perfected in the following manner and not otherwise:

1. The party desiring to appeal from the action of such board may cause a notice, to be signed by himself, itself, or attorney, to be filed with the secretary of said board within five days, excluding Sunday, from the time the review of the said assessment roll is completed.

2. Within ten days of the giving of such notice the said party, to be known as the appellant, shall file with the clerk of the circuit court for the proper county a transcript of the petition for reduction of assessment, or so much of the record of the said board as may be necessary to intelligently present the questions to be decided by the circuit court, together with a copy of the order or action taken by the said board, the notice of appeal, and the record of the filing thereof; thereafter the said circuit court shall have jurisdiction of the matter, but not otherwise.

The appeal shall be heard and determined by the circuit court in a summary manner, and shall be determined as an equitable cause. Either the appellant or any county to which any portion of the assessment complained of is or may be apportioned as appellee shall be entitled to the compulsory attendance of witnesses, and to the production of books and papers: If, upon the hearing, the court finds the amount at which the property was finally assessed by the said board is its actual full cash value, and the assessment was made fairly and in good faith, it shall approve such assessment; but if it finds that the assessment was made at a greater or less sum than the actual full cash value of the property, or if the same was not fairly or in good faith made, it shall set aside such assessment and determine such value, and a certified copy of the order or judgment of the circuit court shall be sufficient warrant for the apportionment, levying, and collecting of taxes against such property and upon such valuation so determined. No proceedings for the apportionment, levying, or collection of taxes against any property shall be stayed by reason of the taking or pendency of any appeal from the said board; but in event the assessment is decreased by the court on appeal, the tax collectors of the several counties shall refund to the person or corporation paying said taxes on such property any excessive amount of taxes collected, and such tax collector shall be reimbursed therefor by the several municipalities to which he may have disbursed any such excessive collections, and in event the assessment is increased by the court on appeal the property shall be liable for the deficiency on the amount of such increased valuation. In event any reapportionment as between counties is made by the court on appeal, corresponding adjustments shall be made by the tax collectors of the counties affected. The provisions of law governing costs and disbursements on appeal shall be applicable hereto. Payment of taxes while appeal is pending shall not operate as a waiver of the appeal or the right to a refunding of taxes found to be excessively assessed.

(Assessment final when reviewed.—Certified to county clerks.—Apportionment and collection.)

Section 23. After the said roll has been reviewed by the said state board of tax commissioners the assessments therein shall be deemed complete. Said board shall thereupon certify to the county clerks of the several counties in, into, through, across, or over which the lines of said companies run the number of miles of main and branch lines of the said companies, and the respective values thereof apportioned to each of such counties; and the several county clerks shall thereupon apportion the amount certified to their respective counties among the cities, towns, school districts, road districts, ports and other municipal taxing agencies and districts in proportion to the length of such main and branch lines in each of such municipalities, multiplying the value per mile as above ascertained of such main and branch lines by the length thereof in each of such municipalities, and apportioning the result to such municipal-

ities, and shall enter the same in the assessment roll which has been made by the county board of equalization and returned to the clerk. Taxes shall be levied and collected upon the assessments so made in the same manner other taxes are levied and collected, and at the same time and by the same officers.

(Length of line in minor subdivisions to be reported to county clerk.)

Section 24. To assist the county clerk in apportioning the said assessment between the several municipalities or taxing agencies or districts in his county, he is authorized to require, and it is hereby made the duty of the several persons or corporations liable to assessment under the provisions of this act, to report to the county clerk, under oath, the length of main and branch lines in each city, town, school district, road district, port or other municipal taxing agency or district in such county.

(Record—Quorum—Temporary officers.)

Section 25. A record of the proceedings of such board shall be kept at the capitol open to the inspection of the public; a majority of the board shall constitute a quorum to do business, but a lesser number may meet and adjourn from time to time. In the absence of either the chairman or the secretary, the board shall appoint a temporary chairman or secretary.

(Appointment and duties of secretary—Clerical assistance.)

Section 26. Said board shall, at its first meeting, by a majority vote of all the members, elect one of the appointive members thereof as secretary, who shall serve as such for two years, and until his successor is appointed and qualified. His successor shall be elected by a like vote. The secretary shall keep a record of the proceedings of the board, which shall be certified by the chairman and secretary, and kept in the office of the said board at the state capitol, and shall perform such other duties as may be required by law or by said board. The other appointive member shall perform such duties as may be specially required by the board. Such board may appoint and remove at pleasure such other clerks as may be necessary, not exceeding two in number, at a salary not to exceed \$75 per month each.

(Compensation of appointive members and clerks—Traveling expenses.)

Section 27. The members of said board, except the governor, secretary of state and state treasurer, shall receive as compensation for their services the following amounts, to wit, the sum of \$1,000 per annum, payable quarterly annually, as the salaries of other state officers are paid. Each of the members of said board shall be entitled to receive his necessary traveling expenses while traveling away from the capitol on the business of the board, which expenses shall be itemized by the person incurring the same, and when the same is approved by the chairman shall be paid upon warrant drawn by the secretary of state upon the state treasurer out of any funds not otherwise specifically appropriated by law.

(Sections—Where held—To be furnished with office, printing and supplies.)

Section 28. The said board shall hold its regular sessions at the state capitol, and shall be furnished by the secretary of state with an office at the state capitol, and necessary supplies and printing, in the same manner as other state officers. Said board may hold sessions at any place in this state when deemed necessary to facilitate the discharge of its business.

(Examination of witnesses—Books and papers—Penalty.)

Section 29. The said board, or any member thereof, in conformity to the resolution or rules of the board, shall have the power to subpoena and examine witnesses, to administer oaths, and shall have access to and the power to order the production of any books or papers in the hands of any person, company, or corporation whenever necessary in the prosecution of any inquiries deemed necessary or proper in their official capacity. Any person who shall disobey any subpoena or subpoena duces tecum of the said board, or any member thereof, or refuse to testify when required so to do by said board, or any member thereof, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished as provided by law therefor.

(False statements or testimony—Perjury.)

Section 30. Any person who shall willfully present or furnish to the said board, or any member thereof, any statement required under this act, or which may be required by said board, or any member thereof, under the powers in this act contained, which statement shall be false or fraudulent, or shall give testimony before said board, or any member thereof, which shall be false or fraudulent, shall be deemed guilty of perjury, and upon conviction thereof shall be punished as by law otherwise provided for such crime.

(Filling vacancy—Majority of appoint-

ing officers sufficient.)

Section 31. In case a vacancy shall occur by reason of death, resignation, or removal of either of the appointive members of said board, the governor, secretary of state, and state treasurer, acting jointly, shall appoint a successor to fill out the unexpired term of the member whose office is thus made vacant, and in making such appointment they shall not appoint a person from the same political party as the remaining appointive member. Whenever in making appointments provided in this act, the governor, secretary of state and state treasurer are required to act jointly, the action or vote of a majority of them shall be sufficient if they are not unanimous.

(Allowance of witness fees and mileage.)

Section 32. Witnesses testifying before the said board, or any member thereof, shall be allowed the same fees for per diem and mileage as allowed in civil causes in the circuit court, and the same shall be paid by warrant of the secretary of state upon the state treasurer upon the certificate of any member of said board. No tender of witness fees or mileage in advance shall be necessary.

(Sheriffs to serve process, etc.)

Section 33. It shall be the duty of the sheriffs of the several counties to serve all process, papers and subpoenas required by said board or any member thereof, and to make return of the same to the said board.

(Regular meetings of the board—Claims audited.)

Section 34. The said board shall meet on the second and fourth Wednesdays of each month to pass upon all matters properly coming before the board for consideration. All necessary costs and expenses of said board shall be audited, upon proper vouchers, and, upon order of the board, be paid out of the state treasury upon warrants drawn by the secretary of state.

(County assessor to file oath as to full cash value assessment by him.)

Section 35. For the purpose of assisting the said board in supervising the assessments made in the several counties, and that all assessments of property in this state be made according to law, every county assessor in this state, at the time of the return by him of his assessment roll, shall take and subscribe to an oath in substantially the following language and form, which oath shall be forthwith filed by him with the said state board of tax commissioners, namely:

STATE OF OREGON,  
County of \_\_\_\_\_

I, \_\_\_\_\_ (name of assessor), being the duly appointed, qualified and acting assessor of the above named county, do solemnly swear that I have diligently and to the best of my ability assessed all property in said county, which by law I am permitted to assess, at the full cash value thereof; that I have not wilfully and knowingly omitted to assess any person or property or assessed over or under the full cash value thereof; and that I have not wilfully and knowingly omitted to assess any person or property or assessed over or under the full cash value thereof.

(Signature of assessor.)  
Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.

(Signature and title of officer.)  
(Official seal.)

(Penalty for omission to file oath or assess property.)

Section 36. Any assessor who shall fail, neglect, or refuse to make and subscribe to an oath as aforesaid, or shall fail, neglect, or refuse to file the same with the said state board of tax commissioners, or shall wilfully and knowingly omit to assess any person or property by him assessable, or shall assess under or over the full cash value thereof any property or class of property whatever, shall be deemed guilty of a misdemeanor. The judgment of conviction of any such assessor for a violation of the provisions of this section shall of itself work a forfeiture of the office.

(Members of board not to accept pass or gratuity.)

Section 37. It shall be unlawful for any member of said board, directly or indirectly, to accept any free pass, frank, or gratuity whatever, from any person or corporation liable to assessment under the provisions of this act. Any member of said board violating the provisions of this section shall be deemed guilty of a misdemeanor, and the judgment of conviction thereof shall of itself work a forfeiture of the office held by such member.

(Companies liable to assessment to maintain office in state.)

Section 38. Every railroad company, union station and depot company, and electric railway company doing business as such within this state, and every heat, light, power, water, gas, and electric company doing business as such, as one system, partly within this state and partly without, or so doing business in more than one county of the state, shall establish and maintain at some fixed point within the state a principal office, and shall maintain thereat a secretary or managing agent.

(Terms person, company, corporation, how construed.)

Section 39. The terms person, company, corporation, or association, whenever used in this act, shall apply to and be construed to refer respectively to any person, firm, joint stock company, association, syndicate, partnership, or corporation engaged in carrying on any business, the property of which is subject to taxation under this act.

(To be continued next week)

Imagination.  
"There goes another of those automobiles. Gee! How it smells! But why doesn't it make the regular chug chug sound?"

"Because it runs by electricity."  
"Why—er—so it does."—Chicago Tribune.

A Fixture.  
Mrs. Kawler—How do you like your new girl?  
Mrs. Homer—She's a jewel. But she isn't a new girl. We've had her nearly a week.

## CAN'T HOLD HIS CLERKS

### Uncle Sam's Postal Employees Resign in Scores.

#### Salaries Paid Are Lower Than Can Be Obtained in Other Lines—Six Grades Are Proposed, With Promotions To Be Based on Efficiency of Individual.

Washington, Dec. 31.—Failure at this time to increase materially the compensation of postoffice employees, thus keeping pace with the advancing wages in other lines of employment, will seriously jeopardize the efficiency of the service. This statement was taken from the annual report of First Assistant Postmaster General Hitchcock, made public today. The need of new legislation to make the postal service under the circumstances more attractive in order to retain present employees and as an incentive for good men to enter the service is treated extensively by Mr. Hitchcock, who presents a plan for the consideration of congress.

Resignations from the service have increased at an alarming rate and the standard of men going into the service has greatly deteriorated in the last fiscal year. Mr. Hitchcock's report shows that in the first and second class offices there were approximately 20,000 clerks in the grades ranging from \$600 to \$1,000, and of these clerks 2,340 or about 12.3 per cent resigned during the year. Of 23,000 letters carried attached to these offices, 601 or about 2.6 per cent voluntarily left the service.

Mr. Hitchcock recommends establishment for both clerks and carriers six grades of compensation, the annual salary to be \$600 for the initial grade, \$800 for the second grade and for the four succeeding grades \$900, \$1,000, \$1,100 and \$1,200 respectively, and providing for the advancement of clerks and carriers in first class offices from \$600 initial grade to \$800 after one year's service, to \$900 after two years' service, to \$1,000 after three years' service and for the advancement of clerks and carriers in second class offices to \$800 after one year's service and to \$900 after two years' service.

## FOG CAUSES WRECK.

### Thirty-five Killed and Many Injured in Suburb of Washington.

Washington, Dec. 31.—An appalling disaster resulting in the death of about 35 persons and injuries, as far as can be learned, to about 50 persons, occurred about 6:30 o'clock last night on the Baltimore & Ohio railroad at Terra Cotta, a suburb of Washington. The Frederick City, Md., local No. 66, on the point of pulling out from the station, was run into by a train made up entirely of eight empty coaches bound from the West for Washington.

The engineer could not see the block on account of the heavy fog and plunged ahead on his mission of death. A dense fog and drizzling rain prevailed during the day and the night and to the inability of the engineer of the rear train to see the signal showing that another was in the block is attributed the accident. The grade at the place where the accident occurred is downward and the tracks were slippery.

The wrecked train was composed of an engine, smoking car and two day coaches. The two rear coaches were reduced to kindling wood, and the rear of the smoker was telescoped. So great was the impact that the local train was scattered along the track for a considerable distance. Fortunately the wreckage did not take fire.

Traffic was delayed by the accident, and it was after midnight before the bodies of the dead could be brought to the city. There was an entire absence of any attempts at theft. As soon as possible the bodies were covered and laid aside to await the coming of the train sent from the city.

From the appearance of the bodies it is believed that nearly all of the victims were killed outright or died within a few minutes after the accident.

## Report Filed on Townsite Fraud.

Washington, Dec. 31.—The report of William Dudley Foulke, sent to the Indian Territory by President Roosevelt to report on the townsite fraud, has been received by Secretary Hitchcock and by him turned over to the law officers of the Interior department. Its publication will not be made for some weeks, if at all. It covers but one feature of affairs in the Indian Territory, and until other reports bearing upon similar matters are received by the secretary nothing will be given out in relation to the subject.

## Want Japan to Show Spite.

Victoria, B. C., Dec. 31.—Advices were received today by steamer Teucer, from Yokohama, that considerable opposition is being developed as a result of the anti-American feeling in Japan against the proposed visit of a Japanese fleet to the Jamestown exhibition and United States ports. An influential member of the house of peers is quoted as saying the proposed outlay of \$400,000 to send the fleet must not be approved.

## Give Pope Money to Fight France.

Rome, Dec. 31.—The pope has received many important donations to help him in the difficulties with France. They include \$400,000 from Emperor Francis Joseph of Austria and \$400,000 from Cardinal Vashary, archbishop of Grau, Hungary.

## ARMS SHIPPED TO CUBA.

### Secretly Smuggled and Troops Are Now Searching for Them.

Havana, Jan. 2.—A statement is made here that several thousand rifles and machine guns represented to have been landed in Pinar del Rio province and hidden in the woods near Mariel, have been secretly taken away. The recent movement of troops and police, which was considered mysterious in the light of Governor Magoon's statement that there was no fear of an uprising in Cuba, is explained by this announcement, as it is known that the movement was in the nature of a search for these arms. The possibility of a clash between Cubans and American troops is considered remote, as their relations are good. The natives, however, are plotting against one another.

Just who is responsible for the shipment of the arms into Cuba is not known. One theory is that the arms were purchased by the former liberal junta in New York and shipped too late to be used in the last movement. It is feared that the arms are now in the possession of the negroes in the province. There are indications that it is going to be difficult to repress disorder by the growing bands of negroes, who are burning corn fields and tobacco barns, robbing estates and stealing cattle.

## FAVORS RAISING SALARIES.

### Senate Committee May Restore the Amendment Rejected by House.

Washington, Jan. 2.—The subcommittee of the senate committee on appropriations, which, for the last week, has been considering the legislative, executive and judicial appropriation bill, has considered the question of increasing the salaries of senators and representatives, and now it seems probable that the subcommittee will recommend an advance of 50 per cent on congressional salaries. The subcommittee is practically unanimous in the opinion that such an increase should be made, but there is a general feeling that the house should have inserted the provision.

It also looks as if the committee would recommend that the provisions for increasing the salaries of the vice president, speaker and cabinet officers should be eliminated unless a corresponding increase is secured for senators and members of the house.

Many members of the committee think the senate should be given an opportunity to pass on the subject, and will advocate the incorporation of an amendment in the bill by the committee covering the entire subject.

## RAILROAD IS NOT LIABLE

### Employers' Liability Act Declared Contrary to Constitution.

Louisville, Jan. 2.—Judge Walter Evans, in the Federal court today, declared the employers' liability act unconstitutional. The decision was given in the case of the administratrix of N. C. Brooks vs. the Southern Pacific railway, and is believed to be the first handed down in connection with this act.

The alleged cause of action occurred in Kansas. The husband of the plaintiff was killed in a railroad accident and suit was brought under this act for \$25,000 damages and an amount sufficient to cover the cost of expenses incident to death. The court holds that the act in effect would regulate commerce within the state as well as interstate commerce and is therefore unconstitutional. The demurrer of the Southern Pacific railroad to action for damages is sustained.

## Livestock Convention Called.

Denver, Jan. 2.—A call has been issued to all live stock associations, live stock producers and members to attend the tenth annual convention of the American National Livestock association, to be held at the Broadway theater, Denver, January 22 and 23, 1907. Many important questions are to be considered, among them inferior railroad service, from which shippers have suffered so disastrously and for which the association has already taken vigorous steps to relieve. The subjects of forest reserves and grazing lands are also to be considered.

## Ask Protectorate for Cuba.

Havana, Jan. 2.—It is reported that a petition for an American protectorate is ready to be sent to Washington from Remedios, the wealthiest district in Cuba, signed by 200 native Cubans. Another petition from Cienfuegos is soon to follow, signed by several hundred property owners. In other parts of the island, it is stated, similar petitions are in course of preparation. A weekly newspaper advocating a protectorate, as a means of settling the Cuban situation, will probably be issued.

## Great Storm Strikes Russia.

St. Petersburg, Jan. 2.—The storm that passed over Great Britain at Christmas time has reached Western Russia, where falls of snow are reported and railroad communication is paralyzed. Many of the lines are entirely interrupted. Dispatches from Orsha and Borisov say these towns are literally buried in drifts, and all business is suspended. Seven persons have perished in the snow at Mohilev. The snow-storm continues.

## New Laws Begin With New Year.

Washington, Jan. 2.—Yesterday marked the beginning of the life of several legislative acts of congress. Among them are the free alcohol law, the pure food law, the anti pass section of the interstate commerce law, the modification of the navigation laws, to simplify enrollments and licenses, and a law with reference to the licensing of drug-gists in the District of Columbia.

## THE POISON CUP.



In the time of James I. poison was too frequently resorted to, especially on the continent, as a means of getting rid of individuals who had rendered themselves obnoxious to certain parties who were prosecuting their own private ends; and so extensively did this infamous practice prevail that there was a class of persons who were known to have studied the art of secret poisoning, and whose services could be engaged for a high reward. In order to counteract the operations of the poisoners, various devices were employed, and among them was the art which the pretended magicians of those days professed to have discovered, of making a kind of glass which would fly in pieces of poison was poured into any vessel that was formed of it. The cut at the head of our article represents a tankard of this sort, in which the glass is mounted in silver gilt arabesque and silver filagree. It was believed that the large crystal which is seen standing out at the center of the lid would become discolored at the approach of poison. The tankard is a work of the sixteenth century, and was presented to Clare Hall, Cambridge—where it is still preserved—by Dr. William Butler, an eminent physician in the time of James I.

## The Student and the Professor.

The scholarly William E. Byerly, professor of mathematics at Harvard, was once asked by a student how to develop a retentive memory. The professor answered that ordinary mental exercise was sufficient to secure a good memory, whereas the student asked if he might test the mental capacity of his instructor. Prof. Byerly agreed, and the student asked him to listen to and remember several varied items for a test. He began:

"One quart of whisky."  
"Um!" said the professor.  
"Six pounds of sugar, a pint of sour milk, three onions, half a gallon of molasses, and two raw eggs."  
"Um!" said the professor.  
"Two green apples, twenty-six peanuts, one and a half cucumbers and four mince pies."  
"Um!" said the professor.  
"A package of starch, sixty-seven cakes of yeast, and the skins of seven bananas. Got that down?"  
"Yes," answered Dr. Byerly.  
"How does it taste?" asked the student.—Boston Herald.

## Thrifty Housewife.

They had seated themselves in the homeward bound car after a shopping tour, during which she had handled the cash, and yet had a well-filled pocketbook. "Give me a nickel," said the wife, and more or less astonished hubby complied, asking, "Why, haven't you any money?" "Yes," came the reply, "but nothing smaller than a dime. If I give the conductor a dime he will ring in a fare for Bobby," indicating the 6-year-old hopeful of the couple; "and if I only pass him a nickel he won't charge for Bobby." Such was the case, and hubby paid both fares, and wife, that dear little Yankee girl with the big roll in the pocketbook, worked hubby and the "L" road for a nickel each.—Boston Post.

## Old Enough.

Frederick Landis, who two years ago was elected as a Representative from Indiana, is one of the most youthful looking men in public life. That Landis excels at repartee was proved at the time of his election, when, it is said, he appeared to be not a day over 20.

"Say, boy," shouted a Hoosier to the candidate, as Landis was leaving the platform at a political meeting, "does your mother know you're out?"  
"Oh, yes," replied Landis, with a smile, "and when the votes are counted election night she'll know I'm in."—Rochester Herald.

## Without Opposition.

He (after a spat)—I sometimes think you women court domestic quarrels.  
She—We do not. If we had our way there'd be none.  
He—Oh, exactly. If you had your way.—Boston Transcript.

## Evidently Not.

"I should think a woman would see so much of her husband after she is married that she would weary of him."  
"You haven't kept very close tab on the average husband, have you?"—Houston Post.

## Railroad Legislation in Montana.

Montana requires its railroads to maintain a station at plotted town sites of 100 inhabitants or more.

A man's honesty may be due to the smallness of the bribe offered.

Later Particulars.  
Delilah had cut off Samson's long hair. "It's a trifle coarse," she said, "but I can use it for a switch."

When it was too late, however, she reflected that she could have utilized Samson to much better advantage by exhibiting him in a shop window as an advertisement of a hair tonic.

The Belgians are great pigeon breeders, and one of the choicest birds of this kind is the true Antwerp carrier, which is comparatively rare.