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REPORT OF SENATE COMMITTEE

FROM THIRD PAGE.

required of precinct assessors required by the Act, said precinct assessors must qualify by taking the oath of office, and full particulars in which time he may be required by the county assessor and subject to his approval. Said bonds shall be given by such as sureties, who shall justify [illegible] and each must have resided in the county for at least two years preceding his election.

Precinct assessor shall see that each parcel is properly assessed, but the same parcel may be assessed [illegible] for a part of any precinct, [illegible] and he may be [illegible] as the [illegible] assessor may deem proper, having regard to the time allowed to make a complete and proper assessment of all property. The precinct assessor shall be present at the presence of the [illegible] and any vacancy in such [illegible] shall be filled by the [illegible] assessor.

The duty of Assessor first, visible and proper subjects in the county, and of each town and ward, report the several property [illegible] to the proper assessor, [illegible] within the time allowed by law, [illegible] the 15th day of May or [illegible] and upon the completion of the assessment of the county by the precinct assessor [illegible] to consolidate the same, arranged in alphabetical order by precincts, and return the same to the county clerk of his county [illegible] by law.

The Secretary of State shall [illegible] the necessary form [illegible] books and blanks to carry [illegible] Each county assessor [illegible] shall annually procure from [illegible] the necessary assessment books and blanks at the expense of the county. He shall make out in the real property assessment books, on or before [illegible] each precinct in his county, a complete list of all lands or [illegible] assessed, showing the names [illegible] and if not known, and if not known, such tract or lot [illegible] of property. Personal and [illegible] property assessment book [illegible] shall contain separate [illegible] showing each [illegible] subject to taxation [illegible] the first day of April [illegible] each precinct assessor [illegible] a list of all real property [illegible] shall ascertain such property [illegible] tract, designating [illegible] and the name [illegible] upon blanks furnished for all personal property [illegible].

Section 9. All property subject to taxation shall be listed and assessed every year, [illegible] at its actual value at the [illegible] A. M. on the first day of April [illegible].

Section 10. Real property shall be assessed and taxed in the precinct and district where the same is situated; personal property [illegible] shall be incorporated [illegible] stock, merchandise, and property used in manufacturing, in the precinct and school and road districts where the [illegible] on the first day of April of each year. Shares in incorporated banks shall be listed and assessed as hereinafter provided in this Act.

Section 11 provides how the different kinds of real property shall be listed under its conditions.

Section 12 provides for the manner of listing of all mortgages on personal property.

Section 13. All persons, companies or corporations in this state, owning steamboats, mill or canal boats, wharf boats, tugs, barges or other water craft, shall be required to list the same for assessment and taxation in the county, town or district in which the same may belong, or be enrolled, registered or licensed; provided, that sea-going vessels registered or enrolled in this state shall be at any greater ratio than the same class of property is assessed in the port of San Francisco, California, and the county court of each county shall prescribe the ratio of such taxation.

Section 14. The personal property of gas and water companies shall be listed and assessed in the county, precinct and school district where the principal works are located. Gas and water mains and pipes laid in roads, streets and alleys shall be held to be personal property.

Section 15. The personal property of street railroads and ferry companies shall be listed and assessed in the county, precinct and school district where such property may be, and the track shall be deemed to be personal property.

Section 16. The owner of personal property moving from one county or precinct in this state to another, between the first day of April and the eighth day of June, may be assessed in any precinct in which he may be found. The owner of personal property moving into this state from another state between the first day of April and the eighth day of June, shall list the property owned by him on his arrival within the state; provided, that if such person has been assessed, and can satisfy the assessor that he is held for tax for the current year on the property in another state he shall not again be assessed for such year.

Section 17. In all questions that may arise under this Act as to the proper place to list personal property, or when for any cause the same cannot be listed as provided in this Act, it between several places, precincts and districts in the same county, the place for listing and assessing shall be determined by the county court sitting for the purpose of equalizing taxes, and when between different counties, by the State board of equalization, which determination in either case shall be final.

Section 18. No deduction whatever on account of indebtedness shall be allowed after this Act shall take effect.

Section 19. The precinct assessor shall, between the 15th and 20th day of March of each year, furnish by mail to each and every person required by this Act to list his property and having property in his precinct subject to taxation, the necessary blanks to enable such person to comply with the provisions of this Act. Every person having property in any precinct in this state, subject to taxation, shall on or before May 15 of each year, or when called upon by the precinct assessor, furnish to said precinct assessor a complete list of all his property in such precinct subject to taxation and upon the forms prescribed by this Act. The precinct assessor shall on and between April 1 and May 15 of each year, call at the office, place of doing business, or residence of each and every person required by this Act to list property, and require such person to make a correct statement and list of his taxable property, or such as he is required to list under this Act; and every person shall enter a true and correct statement of such property in the form prescribed, and the precinct assessor shall assist him about the same if required, which statement shall be verified as in the Act prescribed, and then delivered to the precinct assessor, who shall thereupon assess the value of such property and enter the same upon such list in his books; said list and statement shall be as of the first day of April, and at the hour of 9 o'clock A. M. of said day, for the year in which it shall be made, and shall have reference to the taxable condition of such person's property at said hour.

Section 20 provides that the assessors shall classify all property assessed, and properly arrange the same on the schedule.

Section 21. Every person required by this Act to list property shall make out and deliver to the assessor a statement verified by his oath, of all the personal property in his possession or under his control, and which, by the provisions of this Act, he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, agent factor or otherwise; but no person shall be required to include in his statement any share or portion of the capital stock or property of any corporation when such company is required to list or return its capital or property or gross earnings for taxation in this state.

Section 22 provides a form for the verification of assessment duly acknowledged and sworn to. And every person who shall wilfully and knowingly swear falsely to any such list, or make a false statement therein respecting any material fact, shall pay a penalty of five hundred dollars to the county in which he resides, which shall be recovered in a civil action to be commenced by the proper district attorney, in the name of the state of Oregon, in the circuit court having jurisdiction, and the money when collected, shall be paid into the the county treasury, and placed to the credit of the school fund, and such person shall also be deemed guilty of perjury and liable to punishment accordingly.

Section 23. Whenever any precinct or county assessor shall desire any information touching the nature, value, amount or location of any property subject to taxation in his precinct, he may examine the owner or person having charge of the same, under oath, in regard to the amount, nature, value, location and condition of such property, and may reduce the same to writing, and require such person to subscribe and verify the same, and if such person shall refuse to list such property, or verify his list or answer under oath and a full and true discovery make, such assessor may also examine any other person under oath, or otherwise, touching the same, and shall list and value the property of such person or his principal according to his judgment and information, and he shall then double the value thus fixed upon, not to be reduced.

Section 24 provides that each precinct assessor shall commence the assessment of property in each precinct on the first day of April of each year, and shall complete and return the same to the county assessor by the fifteenth day of May next thereafter.

Section 25. All property shall be assessed at its true and full value in money. In determining the true and full value of real or personal property, the precinct assessor shall not adopt a lower or different valuation because the same is to serve as a basis for taxation; nor shall he adopt as a criterion of value the price for which the property would at auction or at a forced sale, or in the aggregate with all the property in the precinct or county; but he shall value each article or description of property by itself, and at such sum or price as he believes the same to be fairly worth in money. In assessing any tract or lot of real property, the value of the land, exclusive of improvements, shall be determined; also the value of all improvements or structures thereon, and the aggregate value of the property, including all structures or other improvements.

Section 26. If any person required by this Act to list property shall be sick or absent when the assessor calls for a list of his property, the assessor shall leave at the office, usual place of residence or business of such person, a written or printed notice, with the necessary blanks therefor, requiring such person to make out and leave, at a place to be specified in such notice, in said county or district, on or before some convenient day named therein, the statement or list required by this Act. The date of leaving such notice and the name of the person required to list the property shall be noted by the assessor in his assessment books.

Section 27. In every case where any person whose duty it is to list property for taxation has refused or neglected to list the same, or to make and subscribe the oath required by this Act to be annexed to such statement, when required by such assessor, the assessor shall enter opposite the name of such person in an appropriate column, the words, "refused to list," "neglected to list," or "refused to swear," as the case may be; and in every case where any one required to list property for taxation has been absent, or unable from sickness to list the same, the assessor shall enter opposite the name of such person, in an appropriate column, the words, "absent," "or sick." The precinct assessor is hereby authorized and empowered to administer oaths to all persons, who by the provisions of this Act are required to swear, or whom he may require to testify in any case, or touching any matter he is authorized or required to know or investigate in the discharge of his duties; and he may examine upon oath any person whom he may suppose to have knowledge of the amount or value of the property of any person refusing to list or verify his list of property.

Section 28. In all cases of a failure to obtain a statement of property from any cause, it shall be the duty of the precinct assessor to make diligent inquiry and ascertain the amount and value of such property and assess the same at such amount as he believes to be the true value thereof; and if any person required by this Act to list his property shall neglect or refuse to return, make or give his list or verify the same, or refuse to return, make or give his list or verify the same, the precinct assessor shall double the valuation of such property.

Section 29. If the precinct assessor is unable to find the owner of any real property liable to taxation in this state after diligent inquiry in his county, he shall list the same as "unknown" with like effect as if the same had been regularly listed, and value the same at its actual value in money.

Section 30 instructs precinct assessors how they shall designate the numbers of school and road districts in their assessment books.

Section 31. It shall be the duty of the county assessor to report to the county court, sitting to equalize taxes, any and all mistakes, and in valuations or inequalities in any precinct assessment, and said court shall make at said time the necessary corrections, additions and assessments in such cases.

Section 32 makes it obligatory upon the county assessor to complete his books by the second Monday in June, and verify the same and turn over to the county clerk.

Section 33 provides that if any person has not listed property, may, upon affidavit, list the same with county assessor before the taxes are extended.

Sections 34 and 35 provides for the assessment and collection of poll tax.

Section 36 provides that precinct assessors shall receive five dollars for each day necessarily employed in discharging their duties under this Act.

Section 37 provides for the just and equitable assessment of railroads, and requires that companies must maintain managing agents in this state.

Section 38. All real property of any such railroad company or person not used in the operation or maintenance of such railroads, or necessary to be used in such operation or maintenance, shall be assessed by the precinct assessor in the same manner as like property of individuals.

Sections 40 and 41 provide for the manner of assessing banks.

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1891

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