

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 capital of the state is situated; if taken by a corporation 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 such 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 municipalities.

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

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 an 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 capital 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 capital, 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 dollars 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 capital 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.

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

Section 28. The said board shall hold its regular sessions at the state capital, and shall be furnished by the secretary of state with an office at the state capital, 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 wilfully 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:

I, _____, County of _____, State of Oregon, (name of assessor), being and 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 any property or class of property whatever.

Subscribed and sworn to before me this _____ day of _____ 19____.

(Signature of assessor.)

(Signature and title of officer.)

(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 his 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, copartnership, 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—so it does."—Chicago Tribune.

(A Picture.)

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.

(Dangerous Suggestion.)

"I don't believe you love me any more," pouted the favorite wife of the unconverted cannibal king.

"On the contrary, my dear," he retorted, smacking his lips, ominously, "I think you are sweet enough to eat."—Baltimore American.

(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.)

OFFER HIGHER PAY

Secretary Hitchcock Proposes a Plan to Keep Employees.

GOVERNMENT SALARIES TOO LOW

Scores of Postal Clerks Resign and Efficiency of Service Will Be Jeopardized.

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 letter carriers attached to these offices, 601 or about 2.6 per cent voluntarily left the service.

Mr. Hitchcock recommends establishing 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.

Russia Delays Fixing Date.

London, Dec. 31.—For some time Great Britain has been trying to induce Russia to fix a date for the next Hague peace conference, but thus far without success. It has been urged that May would be the most convenient month, but although this suggestion was made early in the fall, no reply has been received. The British delegates probably will include a cabinet minister in addition to James Bryce, the newly appointed American ambassador. However, the delegates will not be announced until something is heard from Russia.

Want Japan to Show Spite.

Victoria, B. C., Dec. 31.—Advice 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.

A PROSPEROUS STATE.

New South Wales, Australia, Shows Remarkable Development.

The agricultural and industrial activity of New South Wales, Australia, is improving constantly. Last year the State produced in dairying and allied interests goods valued at \$17,600,000, this sum including, in addition to butter and cheese, the profits on swine, poultry farming and the rabbit industry. The butter exported from the State weighed nearly 20,000,000 pounds, and brought to the owners \$4,000,000, which was an addition to the public wealth of the State. The output of bacon and hams has increased nearly 150 per cent since 1905.

Utilizing a pest, the rabbit industry is rapidly assuming the importance of a staple. During last year, 3,350,800 pairs of rabbits and hares were exported, in addition to 4,593,961 pounds of rabbit and hare skins, the value of the whole amounting to \$1,572,200, or double that of the previous year. There was also an increased export of poultry, almost the whole of which went to South Africa and Asiatic ports.

The number of sheep in New South Wales in 1905 was estimated at 40,000,000, an increase of 20 per cent over the record of 1904.

There were also 2,000,000 cattle and 420,000 horses in the State. The horses exported to countries outside the commonwealth numbered 5,400, and were valued at \$394,820. The wool exports aggregated \$67,231,300, an increase of more than 15 per cent; and the live sheep exports were valued at \$7,304,550. The meat exports were \$3,079,835, or almost 250 per cent more than those of 1904.

In mineral production, too, New South Wales is constantly adding to her past records. In 1904 this production was valued at \$31,100,000; last year it reached \$55,089,700. Its possibilities are described as enormous. Coal constituted about one-fifth of the output, and copper and lead each one-seventh. Silver increased to \$1,441,000, more than 40 per cent beyond the record for 1904; tin to \$2,330,000, while spelter, which showed a production of \$305,430 in 1904, figured at \$6,754,715 in the market values of last year. There are many known deposits of kerosene shale of a payable quality in New South Wales, but kerosene is imported from the United States and elsewhere.

The tonnage of shipping entering Sydney harbor amounted to 4,697,511, or nearly half that of Liverpool, and more than that of Hull, Cape Town, Bremen, Havre, Copenhagen, Boston or Shanghai. Prosperous conditions are evident on all sides. The savings banks show a handsome increase in deposits. The value of deposits last year was \$67,491,200. Sixteen thousand more depositors held accounts than during the previous year, and their deposits average \$18.85 for the year.

Less than one-seventieth of the 310,000 square miles of the State has been turned over by the plough, but the production last year averaged \$55, a square mile of the entire area. The population on December 31 was 1,478,600, and the total wealth produced during the year was \$150 a head for every man, woman and child. Very few, if any, States in the world can rival this prosperous record.

TOAD HAS MANY VIRTUES.

Frees Kitchens and Gardens of Cockroaches and Other Bugs.

Few low-meaning creatures have been more thoroughly misunderstood than the homely, meditative, and retiring toad.

Formerly the toad was considered a venomous reptile, but in our day its habits have been more carefully observed, and its great value to the zoologist and gardener has been fully established on account of its propensity for destroying insects.

We should, therefore, cultivate the friendship and assistance of the insectivorous reptiles, including the striped snake, as well as that of birds.

Every tidy housewife detests the cockroach, mice, and other vermin. Two or three domesticated toads would keep the coast clear of these, and would be found more desirable than a cat, as they are wholly free from trespassing on the rights of man as does the cat. The toad is possessed of a timid and retiring nature, loving dark corners and shady places, but under kind treatment becoming quite tame.

Many instances might be cited of pet toads remaining several years in a family, and doing most valuable service with no other compensation than that of immunity from persecution. All that is necessary to secure their co-operation, in door or out, is to provide them with cool and safe retreats by day, convenient access to water, and they will go forth to the performance of their nocturnal duties "without money and without price."

In Europe, toads are carried to the cities to market, and are purchased by the horticulturists, who by their aid are enabled to keep in check the multiplication of the insect tribes which prey upon their fruit, flowers, etc.

No one can study the anatomy of this reptile without being convinced of its perfect adaptation to its sphere. Its tongue, which is capable of great elongation, is attached to the anterior portion of the lower jaw; its free end, when the toad is in repose, reaching down to the borders of the stomach.

Why She Took Him.

Mother—Why did you accept Charlie from among all the young men who have paid you attention? Daughter—Because he was the only one that had the good taste to propose.

Two heads are better than a dozen—in a love affair.



"What makes you think he married her for her money?" "She does."—Cleveland Press.

Every man has his faults, but no man has as many as his wife thinks he has.—Chicago Record-Herald.

"Weren't you fired by the college spirit when at Yale?" "No. By the president."—Cleveland Press.

"Will they hang the prisoner?" "Not yet. His lawyers managed to hang the jury."—Baltimore American.

"I would share your every sorrow." "But I have no sorrows." "Wait till we're married."—Cleveland Leader.

"You kiss like an expert," said the pretty maid. "How do you know I do?" queried the mere man.—Chicago News.

"How much did he make out of that latest graft scheme?" "A clean million." "You mean a million."—Cleveland Plain Dealer.

Mrs. Hoyle—I hear that your son had to leave college. Mrs. Doyle—Yes; he studied too hard, learning the football signals.—Puck.

"What do you think of this theory of living out of doors?" "It all depends on whether you leave the house voluntarily, or are put out."—Detroit Free Press.

"Bobby, did you have a good time at the picnic?" "Yes, mother." "Why didn't you stay until it was over?" "What was the use, mother? We were through eating."—Milwaukee Sentinel.

"Alas!" sighed the poet. "We can no longer keep the wolf from the door." "Oh, I don't know," rejoined his wife. "You might sit on the front step and read one of your poems aloud."—Chicago Daily News.

"The ancients thought the world was flat." "Well, I don't blame 'em. They had no chorus girls, no cigarettes, no bridge, no society journals. It must have been in those days."—Philadelphia Bulletin.

Mr. Nervous—I love the smell of motor cars! Hostess—Really? What an extraordinary taste! Why do you like it? Mr. Nervous—Because when you smell it you know the danger's past.—Topeka Journal.

"Here's something about the Dutch stealing one of the Philippine Islands. I wonder what Uncle Sam will do about it?" "Well, it would serve them right if he refused to take it back."—Cleveland Plain Dealer.

"I suppose you motto is, 'Be sure you're right, and then go ahead.'" "Not in the financial game," answered Mr. Dustin Stax. "My motto is, 'Be sure you're ahead; then you're all right.'"—Washington Star.

"Well, Tommy," said the visitor, "I suppose you like going to school?" "Oh, yes," answered Tommy. "I like goin' all right, and I like comin' home, but it's stayin' there between times that makes me tired."—Chicago News.

No Nerve—Chuggerton—How's your new chauffeur? Carr—Had to fire him; he used to be a motorman. Chuggerton—Too reckless, eh? Carr—Reckless, nothing! Why, I couldn't break him of the habit of slowing up at crossings!—Puck.

Ascum—Is your boss going to give you the raise you asked for? Clark—Well—er—I'm afraid to say. I told him I thought my pay should be commensurate with the amount of work I do and he promptly agreed with me.—Philadelphia Press.

Footpad (with revolver)—Hold up yer hands! Victim—You can go through me if you want to, but I'll be dad-dinged if I'm going to hold up my hand any more! I'm tired of doing it. You're the third since I left the lodge.—Chicago Tribune.

"They say you allow your husband to carry a latch key now." "So I do. But the key doesn't fit the door. I just let him carry it to humor him. He likes to show it to his friends, you know, and make them think he's independent."—Los Angeles Times.

"If ye please, mum," said the ancient hero, in an appealing voice, as he stood at the back door of the cottage on washday, "I've lost my log—" "Well, I ain't got it," snapped the woman fiercely. And the door closed with a bang.—Ladies' Home Journal.

An applicant for the post of mistress in a country school was asked: "What is your position in regard to the whipping of children?" She replied: "My usual position is on a chair with the child held firmly across my knees, face downward."—Rural World.

"You'll find I'm hard to discourage," said the persistent autor melodramatically. "Some day I'll make you admit you love me, and then—and not till then—I will die happy." "I'll say it now," replied the heartless girl. "I don't mind telling a lie for a good end."—Philadelphia Ledger.

Hotel Clerk (suspiciously)—Your bundle has come apart. May I ask what that queer thing is? Guest—This is a new patent fire escape. I always carry it, so in case of fire I can let myself down from the hotel window? See? Clerk (thoughtfully)—I see. Our terms for guests with fire escapes, sir, are invariably cash in advance.—New York Weekly.