Proposed Oregon Tax Law

(Continued from last week)

(Repealing clause.)

Section 40. That sections 3050, 3051, 3052, 3053, and 3054 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, and all acts and parts of acts in conflict herewith, be and the same hereby are repealed: Provided, that nothing in this act contained shall affect the assessment of property upon the basis of ownership and valuation thereof upon the first day of March, 1907, at the hour of 1 o'clock a. m.; but the sections, acts and parts of acts hereby repealed shall remain in full force and effect for the purpose of effecting the assessment according to law upon the basis of ownership and valuation thereof March 1, 1907, at the hour of 1 o'clock a. m.

(Board not to assess until after assessment for 1907.)

Section 41. Nothing in this act contained shall require or authorize the said board to assess property herein described upon the basis of ownership thereof on the first day of March, 1907, at the hour of 1 o'clock a. m., but the first assessment of such property made by said board shall be upon the basis of ownership at such date after March 1, 1907, at 1 o'clock a. m., as now or hereafter may be provded by the general laws of the state.

A BILL.

For an act to create and define the duties and powers of the board of equalization in the several counties of this State; and to provide for the equalization and correction by said board of equalization of the assessment roll returned by the county assessors in the several counties, and the assessment of property omitted from said roll, and for appeals from said board to the circuit court, and the manner of taking and disposing of the same, and prescribing the jurisdiction of the circuit court on such appeals; and repealing sections 3079, 3080, 3081, and 3083 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton; and repealing section 3082 of the said Codes and Statutes of Oregon as reenacted by section 3 of an act approved December 24, 1903, being Laws of Special Session, 1903, page 4 et sequitur; and repealing so much of section 3060 of the said Codes and Statutes of Oregon as is in conflict with this act; and repealing all acts and parts of acts in conflict herewith.

Be it enacted by the people of the state of Oregon:

(Board of equalization — How constituted—Duties of board.)

Section 1. The county judge, county clerk, county commissioners, and assessor of the several counties of this state shall constitute a board of equalization to examine and correct the assessment rolls returned by the assessors in their several counties, and to increase or reduce the valuation of the property therein assessed, so that the same shall be full cash value thereof, and to assess omitted taxable property, in the manner hereinafter provided. The board shall meet at the court house in the several counties on the first Monday of October in each year, and the county clerk shall lay before the board the assessment rolls returned by the assessor. The county judge shall, if present, be chairman of such board, and the county clerk shall, if present, be clerk thereof. Three members of such board shall constitute a quorum thereof.

(Qualification of members of board.)

Section 2. Before proceeding to the equalization of such rolls the several members of the board shall each take and subscribe to an oath, to be administered by a member of such board, and to be filed with the county clerk, to faithfully and honestly examine, correct, and equalize at full cash value said assessment roll and all property so returned by such assessor.

(Corrections required to be made—Omitted property.)

Section 3. If it shall appear to such board of equalization that there are any lands or lots or other property assessed twice, or incorrectly assessed as to description or quantity, and in the name of a person or persons not the owner thereof, or assessed under or beyond the actual full cash value thereof, said board may make proper corrections of the same. If it shall appear to such board that any lands, lots, or other property assessable by the assessor are not assessed, such board shall assess the same at the full cash value thereof.

(Increase in assessment—Notice—Petitions for reduction.)

Section 4. Said board of equalization shall not increase the valuation of any property on such assessment roll, as provided in the preceding section, without giving to the person in whose name it is assessed at least three days' notice to appear and show cause, if any he has, why the valuation of his assessable property; or some part thereof, to be specified in such notice, shall not be increased: Provided, that such notice shall not be necessary if the person appear voluntarily before said board, and be there personally notified by a member thereof that his property, or some specified part thereof, is, in the opinion of the board, assessed below its actual value: And provided further, that such notice shall not be necessary in event the board deem it necessary to increase the valuation of all property upon such rolls, in a certain proportion, in order that the valuation of the property generally upon the rolls shall be its full cash value, as by law required. Petitions or applications for the reduction of a particular assessment shall be made in writing, verified by the oath of the applicant or his attorney, and be filed with the board during the first week it is by law required to be in session, and any petition or application not so made, verified, and filed shall not be considered or acted upon by the board.

(Sittings of board.)

Section 5. Said board of equalization shall continue its sessions from day to day, exclusive of Sundays and legal holidays, until the examination and correction and equalization of the assessment rolls shall be completed; but it shall complete said examination, correction and equalization within one month from the time it is by law required to meet, and, unless sooner completed, at the expiration of one month from the time the board is herein required to meet, the examination, correction, and equalization of said assessment rolls shall be deemed to be complete.

(Record of proceedings of board.)

Section 6. Corrections, additions to, or changes in the said roll shall be entered in a column therein headed substantially "As Equalized by the County Board," and the entries in such column shall be the record of the action of said board. The meeting, qualification, sittings, and adjournment of said board shall be recorded in the journal of the county court.

(Return of corrected and equalized roll.)

Section 7. Such assessment rolls, when so examined, corrected, and equalized by such board, shall be returned to the county clerk.

(Appeal to circuit court.)

Section 8. Any person who shall have petitioned for the reduction of a particular assessment, or whose assessment has been increased by the board of equalization, who shall be aggrieved by the action of such board, may appeal therefrom to the circuit court of the county. The appeal shall be taken and perfected in the following manner, and not otherwise:

1. The party desiring the appeal from the action of such board of equalization may cause a notice, to be signed by himself or attorney, to be filed with the county clerk of the county within five days, excluding Sunday, from the time the assessment roll is returned to the county clerk by the board of equalization.

2. Within five days of the giving of such notice the appellant shall file with the clerk of the circuit court a transcript of the petition for reduction of assessment, or so much of the record of the board of equalization 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 board of equalization, the notice of appeal and record of the filing thereof; thereafter the 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 the county as appellee shall be entitled to the compulsory attendance of witnesses and to the production of books and papers. If, upon hearing, the court finds the amount at which the property was finally assessed by the board of equalization 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 market 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 levying and collecting of taxes against such property, and upon such valuation so determined. No proceedings for the levying or collection of taxes against any property shall be stayed by the reason of the taking or pendency of the appeal from the board of equalization; but in event the assessment is decreased by the court on appeal the tax ecollector shall refund to the person paying taxes on such property any excessive amount of taxes collected, 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. The provisions of law governing costs and disbursements on appeal shall be applicable hereto.

(Repealing clause.)

Section 9. That sections 3079, 3080, 3081, and 3083 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby are repealed; and that section 3082 of the said Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, as reenacted by section 3 of an act approved December 24, 1903, being found in the Laws of the Special Session of 1903, page 4 et sequitur, be and the same hereby is repealed; and that so much of section 3060 of the Codes and Statutes of Oregon, as compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, as is in conflict herewith be repealed; and that all acts and parts of acts in conflict herewith be and the same hereby are repealed.

(There being no reason apparent why this act should not go into effect immediately after its taking effect as by law provided, no saving clause is inserted exempting assessment for the current year, etc., from its effect.)

A BILL.

For an act to provide a more efficient system for the levy and collection of taxes, and providing penalties for the violation of the provisions of this act; and to repeal chapters 5, 6, and 7 of title XXX of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton; and sections 4, 5, 6, 7, 8, 9, 10, 11, and 12 of an act approved December 24, 1903, and found upon page 4 et sequitur of the General Laws of the Special Session of 1903; and an act entitled "An act to amend section 3098 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon," approved February 12, 1903; and an act entitled "An act to amend an act entitled 'An act to amend section 3098 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon,' approved February 12, 1903, and to declare an emergency," approved December 24, 1903; and chapters 7, 53, 145, 156, 162, and 183 of the General Laws of Oregon, 1905; and an act filed in the office of the Secretary of State December 24, 1903, entitled "An act to amend section 3122 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon"; and an act entitled "An act to amend section 3091 of the Codes and Statutes of Oregon, as Annotated by Charles B. Bellinger and William W. Cotton, and giving the apportionment of revenues for the state among the several counties and defining the method of proceeding in making the state apportionment," approved February 24, 1905, and all other acts and parts of acts amendatory of any of the acts and sections above set forth, and all acts and parts of acts in conflict herewith.

Be it enacted by the people of the state of Oregon:

(Of the Levy of Taxes.)

(Estimate for county purposes, apportionment and state and school tax.)

Section 1. The county court of each county shall, at its term in January in each year, estimate the amount of money to be raised in its county for county purposes, and apportion such amount, together with the amount of state and school tax, and other taxes required to be raised in its county and such other taxes as it may in its discretion as authorized by law determine shall be raised, according to the valuation of the taxable property in the county for the year, and such determination shall be entered in its records.

(B. & C. Comp., section 3084, without change, except to make provision for other taxes required to be raised, and taxes which it may, in its discretion, as authorized by law, determine shall be raised.)

(Levy of tax by county court.)

Section 2. For the purpose of raising revenues for county purposes, the county court for each county in the state shall, in its January term in each year, levy a tax upon all taxable property in its county, which tax shall be sufficient in its amount to defray the expenses of the county.

(B. & C. Comp., section 3085, as reenacted by Laws, Special Session, 1903, page 6, except to strike out "or board of county commissioners," as the functions of that body are now by law exercised by the county court. The same change is made in other sections carried into this act, but will not be specially noted.)

(Levy of other required or permissible levies by county court at January term.)

Section 3. The county court shall, at its January term in each year, levy any other taxes which by law the county or county court or board of county commissioners is required to levy, and any other taxes which it may determine to levy and which by law it is permitted to levy.

(New; but seems to be necessary to provide time for levy of special county taxes.)

(County clerk to be notified of rate of levy.)

Section 4. It shall be the duty of every school district, and each incorporated town and city, and of each public corporation authorized to levy a tax, to notify, in writing, the county clerk of the county within which the school district, town, city, or public corporation is situated, of the rate per cent of the tax levy made by it, on or before the first day of January of each year, which notice shall be kept on file by the several county clerks, and remain a part of the records of the office.

(No change from B. & C. Comp., section 3098, as finally amended by Laws of Special Session, 1903, page 221; section 1 of Laws of 1905, chapter 7, except the proviso (which was temporary in nature and the occasion for which has passed by lapse of time) has been omitted.)

(Tax levies to be in even mills or in even tenths of mills.)

Section 5. All counties, cities, school districts, and other corporations which are vested with the power of levying taxes, shall make their total levy terminate with even mill or mills, or in fractions of one-tenth of one mill.

(Laws 1905, chapter 127, section 1, no change.)

(To be continued next week)

According to the Massachusetts bureau of statistics, there are 3,459 lawyers in that State, 5,497 physicians and surgeons, and 3,737 clergymen.

Comfort in That.

Jimmy—Ain't yer vaccination healed up yet?

Tommy—Naw.

Jimmy—Gee! Don't it make yer feel bad?

Tommy—Naw! The doctor told mom I mustn't take a bath till it's all healed up.—Philadelphia Press.

The United States has 78,000 postoffices. Germany is next with 15,623 and Great Britain third with 22,400.

By Count.

Heavy Tragedian—Kind sir, could you tell me the distance from here to Bacon Ridge?

Farmer—Ten thousand, by heck.

Heavy Tragedian—Lunatic! Do you mean to tell me Bacon Ridge is 10,000 miles?

Farmer—No; 10,000 ties.

Business Judgment.

"Are you the proprietor of this store?" asked the young man with the sample case.

"I am," said the druggist. "Is there anything——"

"Have you any clerks besides that young man behind the counter?"

"No, sir."

"Then I can't do business with you. I am introducing a preparation guaranteed to make thin people plump, but you are too skinny here to handle it. Sorry. Good day."—Chicago Tribune.

Plutocratic Animals.

"Missouri has a hog worth $2,000 and a rooster worth $800," says a Kansas City paper. It pays, apparently, to instruct barnyard pets in the art of saving.—Washington Post.

A Minimized Estimate.

'Bliggins has more luck than sense," said the anxious person.

"Yes," answered Miss Cayenne; "and he isn't so very lucky, either."—Washington Star.

TEN MILLION SUFFER

Chinese Refugees Swarming Into Cities In Search of Food.

NEARLY FOUR MILLION STARVING

All Sufferers May Die Unless Charity Comes to Aid—Hundreds Perish Daily.

Victoria, B. C., Jan. 10.—The steamer Shinano Maru, which arrived today from the Orient, brought further advices regarding the appalling famine in Central China. The extent of the famine area is bounded on the south by a line from the sea through Huinan and along the Huai river in North Anhui, on the west by a line from Ochou to Kweitch, north from the eastern corner of Honan to the sea which bounds the eastern side.

The worst conditions are expected to set in after Chinese New Year in mid-February. The population affected is set at 10,000,000, of which Viceroy Tuan Fang estimates that 4,000,000 are in actual want, mostly starving. The famine area is about 40,000 square miles, embracing between 20 and 30 large walled cities, besides the scattered country population. The figures given from nine large cities show 800,000 starving refugees have already collected, with no account of those who have migrated south or congregated in walled cities outside the famine area.

Mr. Bostwick, sent from Shanghai to investigate, says all these refugees may perish from starvaton unless fed by government or public charity. He estimates the daily expenditure to feed the 4,000,000 now starving at $20,000, while the period of relief must be extended over some months.

With tens of thousands of starving huddled in the walled cities it is feared epidemics will add to the horrors of the famine.

The North China Daily News, of Shanghai, publishes many telegrams from missionaries in the famine areat. A typical one from Hsuchoufu says:

"Half people actually without provisions daily and die. Many leave country. Numberless brigandages and murders. No local relief hoped for."

THIRTY-FOUR BURNED.

Explosion Scatters Molten Iron With Fearful Results.

Pittsburg, Jan. 10.—Three workmen were killed, seven fatally injured and 24 are missing as the result of an explosion tonight at the Eliza furnaces of the Jones & Laughlin Steel works. Gas, accumulating at the base of the furnaces, became ignited. In the resulting explosion tons of molten metal were showered around the furnace for a radius of 40 feet, overwhelming the workmen in a fiery flood.

While the mill officials are inclined to believe all of the missing men were not cremated in the molten metal, nothing definite is known as to their whereabouts. Only one man, George Knox, has appeared since the explosion. He says everything happened so quickly that he doubts whether the men escaped.

The scenes about the entrance to the mill were pathetic when the families of the victims learned of the disaster. Women, men and children gathered before the gate and made frantic efforts to gain admittance. Several of the frenzied women rushed upon the officers and tried to fight their way into the mill. Children ran through the streets crying that "Father is dead." Later it became necessary to call additional police, forcibly to escort the women and children to their homes.

The officials at the mills refused to allow anyone to enter the yard where the furnace is located. Information was refused to newspaper men, the officials saying that later they might issue a statement. A heavy guard of foreign workmen was placed at the yard entrance and even the police were powerless to get past.

Uncle Sam Does Not Need Money.

Washington, Jan. 10. — The secretary of the treasury will immediately notify the depository banks, with which the temporary deposits of about $12,000,000 were recently placed to be returned January 20 and February 1 that the dates for the return of the deposits have been extended so as to require the funds to be repaid to the treasury, one half on February 1 and one half on February 15. It is stated in explanation of this change in date that there is no particular need for the money at this time.

Relieve Freezing Settlers

Washington, Jan. 10. — At the suggestion of Senator Hansbrough the senate today agreed to a joint resolution granting to homesteaders on the public domain three months' leave of absence in sections where unusual climatic conditions result in personal hardships. The leave is to be granted upon application of the homesteader to the land agent in his district and is not to be deducted from the preliminary time required by law to establish title.

Another Candidate for Bullets.

St. Petersburg, Jan. 10.—General Dratschvsky, ex-Russian inspector general of railroads in Finland, has been appointed prefect of St. Petersburg in place of the late Von der Launitz, who was recently assassinated.

POSTAL RECEIPTS LARGE.

Increase in Business May Necessitate Increased Appropriation.

Washington, Jan. 8.—A proposition to increase postal clerks' salaries and the proposed abandonment of the "back stamp" on letters are discussed by First Assistant Postmaster General Hitchcock in his annual report just made public. Parts of the report given out in advance have already been handled by the Associated Press. The report shows that at the close of the fiscal year 65,600 postoffices were in operation, and that the total number of employes, not including postmasters and assistant postmasters, was nearly 150,000. The total personnel of postoffices of all classes aggregated 205,288

The gain in postoffice revenue in the year, about $15,000,000, was unexpectedly large, and the returns for the present fiscal year thus far indicate that the unprecedented gain is being maintained. So great is this gain, Mr. Hitchcock points out, that the additional appropriations required of congress scarcely will be sufficient to maintain the service.

The department has established a uniform rent for postoffice boxes, eliminating entirely the dissimilarity of charges heretofore prevailing. The rate is made according to a carefully graduated scale, and runs from 10 cents a quarter in small fourth class offices to $4 a quarter in the New York City office. Mr. Hitchcock reports that use of specially equipped automobiles in the collection service has proved so successful in Baltimore that the department is now planning for a similar collection service in several other cities.

"It is believed that in large cities automobiles can advantageously be substituted to a considerable extent for the horse carts now employed so generally in collecting mails. By the use of automobiles a much speedier collection service can be organized without added expense. Unquestionably the motor vehicles can be made an important factor in the postal service as it already is in other business enterprises.

RECORDS BROKEN.

Thousands of Foreigners Driven to Our Shores by Unrest.

Washington, Jan. 8.—The fiscal year ended June 30, 1906, produced a record eclipsing all former figures on the subject of immigration, according to the annual report of Frank Sargent, commissioner general of immigration.

During that period, the report says, the population of the United States was increased by the admission of 1,100,735 immigrant aliens and 65,618 non-immigrant aliens entered at its ports, making the total admissions 1,166,353. The increase over last year's record of 1,059,755 was 106,598.

During the fiscal year 1905 the department rejected 11,480 aliens, and during the past year 12,432 of the immigrant aliens—that is, those who intended settling in the United States.

"Without exception," the report continues, "the countries from which we formerly obtained the greater part of our foreign population, and which are inhabited by races nearly akin to our own, have supplied us with smaller numbers during the past year than during 1905—Ireland, 17,950; England, 15,218; Sweden, 3,281; Germany, 3,010; Denmark, 1,229, and Scotland, 1,111 less. On the other hand, the four most considerable gains are:

Italy, 51,641; Russia, 30,768; Greece, 8,974, and Turkey, 5,165."

The immigration from Austria-Hungary amounted to 265,128; Italy, including Sicily and Sardinia, 273,120; Russia and Finland, 215,665; China, 1,544; Japan, 13,835, and the West Indies, 13 656.

The commissioner again recommends penalties on steamship companies for bringing aliens afflicted with dangerous or loathsome diseases. The president's suggestion for closing the Mexican border to all aliens except citizens of Mexico is also urged. During the early part of the year, the report says, the "white slave" traffic was extensively revived. Many of the girls and women imported for immoral purposes were brought through Mexico and secured a right to citizenship by marrying Chinese born in this country.

United States is Third.

Washington, Jan. 8. — A statement issued today by the bureau of statistics of the department of Commerce and Labor announces that the country ranks third in the value of manufactures entering the world's international commerce, the amount of its exports for the past year having aggregated more than $700,000,000. The exports have never even approximated these figures before and the value of American trade in the foreign markets, the report adds, is twice as great now as eight years ago

Will Hunt Revolutionists.

Panama, Jan. 8. — The government of San Salvador has informed the Honduras government that it is mobilizing its army to destroy the groups of revolutionists headed by General Dionisio Guitesier, who has proclaimed himself president. At San Marcos and Colon, in the department of Usaltan, a group of men of a mutinous character engaged the government forces, who defeated them, killing one, wounding three and capturing 11.

Gave Tahiti to Great Britain.

Melbourne, Jan. 8. — According to the Age, missionaries in the Pacific islands declare that France has ceded Tahiti to Great Britain in consideration of territorial concessions in Burma or further India (Indo-China). Premier Deakin says he is without information on the subject.

Fall Road Work.

Road work done in the fall, if well done, is worth more than that done in the summer time. For the ditches will be open and clean, the grade well rounded, and everything be made favorable for taking care of spring rains and freshets.

Any kind of road work may be done in the late fall, but any piece of work begun should be well finished. There is nothing more annoying than to travel all winter over frozen lumps of earth on a half finished road.

Grass and weeds should be mowed or burned, so that snow will not drift among them on the road, nor weed seeds be scattered over the surrounding fields; and culverts should be put in place that the ditches may drain better in the spring.

Roads can be advantageously worked in the fall, particularly those through low places, as they are usually dry at that time. Everything is in favor of fall road work if it is done right. Horses and men work more easily and the road machinery is used to better advantage. Besides, the work is done at a time when it does the most good, for the roads are thus prepared for he succeeding spring, when good roads are badly needed.

Fall road work has its disadvantages, though, to the famer, for at that time of the year his labor is needed at home, preparing the land for the next year's crop, or saving the crop which has just been harvested.—Farm, Stock and Home.

Trees Along Highways.

In an interesting address before a meeting of the grange at Greece, N. Y., County Engineer J. Y. McClintock spoke on the many advantages of country life and the importance of having good roads. He advocated building wide roads so that all vehicles could safely pass. On the desirability of having trees along the road he had the following to say:

We know that hedges, small trees and bushes are not suitable along our roads because of drifting snows, but there are great trees which will grow up high and be a source of enjoyment and attractiveness. I know that some will object to trees because they will to some extent reduce the productiveness of a strip of land within their range, but as far as I can learn a good row of trees along a road will make the farm more salable. Many of your farms will be bought by people from the city, and to them surely the trees will be an advantage. There should not be dense rows of trees, but they should be placed far enough apart to permit of full development of each tree. There are certain trees in your town which many people look upon as personal friends, and many drives and walks are taken to visit them and come under their influence.

The pride of New England as well as old England is the noble old trees which connect in one life the times of our sturdy forefathers and the present. It requires time and care to secure good trees, but they are worth the cost in creating the beautiful vistas which are so effective in architecture, in making cooling shade and intricate forms so refreshing to the body and delightful to the eye, in making wind breaks which are beneficial to many crops and in transforming a bleak, flat country into an enjoyable living and looking place. With united effort you can secure all the most attractive features which rich men and cities secure by lavish expenditure of money in the formation of parks and it will all add to the value of your property.

An Offhand Diagnosis.

A humorous variation of the formidable parent who figures in popular fiction comes from the Philadelphia Public Ledger. It was evening, and while the young man was waiting for the girl of his choice he made desperate attempts at conversation with the girl's father.

"What do you think of the outdoor treatment of disease?" he asked, rather wildly.

"Well," the old gentleman blandly responded, "for the sort you have, the outdoor treatment might be all right in summer, but at this season a quiet parlor is better."

Not Straight Enough.

"He's the ruler of that ward, isn't he?"

"Oh, no, he's the machine boss of the ward."

"Well, 'machine' boss or 'ruler;' what's the difference?"

"My friend, the word 'ruler' suggests something straight."—Philadelphia Press.

Not True.

"'Honest fisher folk' you call them," remarked the publisher. "You'll have to change that."

"What for?" demanded the author.

"Simply because it sounds ridiculous. I never knew a man who went fishing to be quite honest."—Philadelphia Press.

Sending Money Home to Norway.

It is estimated that about $1,000,000 in postal orders are sent from this country to Norway every year, mostly as gifts to relatives and friends.