

Proposed Oregon Tax Law

(Continued from last week)

Undivided estate of deceased persons—

Section 10. That section 3045 of the Code and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

The undivided estate of any deceased person may be assessed to his heirs or persons of such person, without designating them by name, until they have given notice to the assessor of the division of the estate, and the names of the several heirs or devisees; and each heir and devisee shall be liable for a share of such tax, and shall have a right to recover of the other heirs and devisees their respective portions thereof when paid by him.

(Omit the provision found in section 3045 for the assessment of the estate of a deceased person—the provision for assessment to heirs or persons of such person—better determined to bring the tax to their no more than an assessment to a mere occupant.)

(Personal property—Where assessed.) Section 11. That section 3046 of the Code and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

Every person, except as otherwise provided by law, shall be assessed in the county in which he resides when the assessment is made for all taxable personal estate in his possession, or under his control as trustee, guardian, executor, or administrator; and where there are two or more persons jointly in possession, or having control of any such property in trust, the same may be assessed to either or all of such persons, but it shall be assessed in the county where the same shall lie if either of such persons reside in such county.

(Partners—How assessed.) Section 12. That section 3048 of the Code and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

Partners in mercantile or other business may be jointly taxed in their partnership name, or severally taxed for their individual shares, for all personally owned property in such business; and in case they are jointly taxed, either or any of such partners shall be liable for the whole tax.

(Trusts—How assessed.) Section 13. That section 3049 of the Code and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

The personal property of every private corporation is liable to taxation in the same manner as the personal property of a natural person, and shall be assessed in the name of such corporation in the county where the principal place of business of such corporation is located, unless otherwise specially provided by law; but if such corporation is engaged in the business of navigation, then the steamboats or other water craft of such corporation shall be assessed in the county in which they are located at the time of their assessment; and the steamboats or other water craft may be assessed at the home port or berth of such steamboat or other water craft.

(Partners—How assessed.) Section 14. All lands shall be taxed in the county in which the same shall lie.

(Newly acquired property.) Section 15. All goods, wares and merchandise kept for sale in this state, all stock employed in any of the mechanical arts, and all capital and machinery employed in any branch of manufactures or other business within this state, owned by a corporation in or out of this state, or by any person, whether residing in or out of this state, shall be taxable in the county or city or other municipal corporation where the same may be, either to the owners thereof or to the person or corporation who shall have charge of or be in possession of the same.

(When company is taxed owner of stock.) Not more than 2,000 persons in Paris have a capital of as much as \$200,000, and nearly one-third of those are foreigners.

Picking up a book from the counter, the lady turned to the last page and read: "And so they were divorced and lived happily ever after."
"This book," she said to the clerk, "is evidently all right. Wrap it up, please."

(Not to be taxed.)

Section 16. The owner or holder of stock in any incorporated company which is taxed on its capital stock shall not be taxed as an individual for such stock.

(Preferred personal property taxed to possessor.) Section 17. When personal property is mortgaged or pledged, it shall, for the purpose of taxation, be deemed the property of the person who has the possession.

(Of the Duties of Assessors.) Section 18. That section 3057 of the Code and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, as the same was amended by section 1 of an act approved December 24, 1903, and found in page 4 of the Statutes of the General Laws of Oregon, Special Session, 1903, be and the same hereby is amended to read as follows:

The assessor of each county shall make a plat of the government survey, and of all seven plats within his county, and shall note therein, in a proper and ownership book or list, the owner of each tract of land, and of each town lot; and in counties where the assessor shall describe the land in the roll in the order of the location upon the ground he shall keep a taxpayer's index for each year, which shall be a public record subject to general inspection; and in such index shall be contained the names of every taxpayer in the county, in its alphabetical order with reference to the first three letters of the surname of such taxpayer, and have surnames, and of the first names of any others, and shall refer to the pages and lines of the roll where the assessment of such taxpayer may be found.

(Provides for present ownership book or list.) Section 19. That section 3058 of the Code and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

Whenever any one stock or other personal property of non-residents in this state shall be pointed out to the assessor to assess the same as it is in the county it shall be the duty of the assessor to assess the same as it is in the county, and such stock or other personal property shall be held liable for the payment of the taxes thereon in the same manner as the personal property of resident citizens is held liable.

(Obsolescence except to use word "live stock.") Section 20. That section 3060 of the Code and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

At the time prescribed by law the assessor in each county shall ascertain by diligent inquiry the names of all persons who are assessable in his county, and all taxable real estate therein, and make out an assessment roll of all such persons, and appraise the same according to the provisions of the statutes relating thereto.

(Only change is to provide that the assessor shall provide the legislature to make the duty to assess certain classes of property obsolete.) (Owner or managing agent to furnish list of property—Penalty for and proceedings after refusal.) Section 23. That section 3070 of the Code and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

Every assessor shall require any person liable to be taxed in his county and to be assessed by him, and the managing agent or officer of any corporation or association liable to be taxed in his county and to be assessed by him, to furnish such assessor a list of all the real estate of such person, corporation, or association situated in his county, the personal property of such person, corporation, or association liable to be assessed in this state, and shall require such person, managing agent, or officer to make oath that, to the best of his knowledge and belief, such list contains all the real and personal property of such person, corporation, or association, and if any person shall refuse to furnish such list, or to swear to the same when required so to do by the assessor, such person shall forfeit and pay to the assessor, for the use of the county, the sum of \$50, which sum may be recovered by motion in any court having jurisdiction of matters of debt, or by writ of mandamus.

(Penalty for non-compliance.) Section 24. That section 3075 of the Code and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

All personal property not exempt from taxation shall be valued at its true value in cash, as defined in section 3080.

(Penalty for non-compliance.) Section 25. That section 3085 of the Code and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

"Pensioner," said the judge, who was about to pronounce sentence upon the culprit, "instead of being a chronic offender, you had chosen the office of a law-abiding citizen."
"I am a law-abiding citizen," your honor, interrupted the hardened crook. "Whenever I break a law I am ready to abide the consequences."
"Through your honor added six months to the term of imprisonment he had sentenced to impose, as a punishment for picking holes in the court's English."

is there, and it shall be the duty of each assessor to value all improvements on claimed United States lands within his county as personal property.

(Omit provision for special ratio of valuation.) Section 26. That section 3081 of the Code and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

The assessor of each county shall make a plat of the government survey, and of all seven plats within his county, and shall note therein, in a proper and ownership book or list, the owner of each tract of land, and of each town lot; and in counties where the assessor shall describe the land in the roll in the order of the location upon the ground he shall keep a taxpayer's index for each year, which shall be a public record subject to general inspection; and in such index shall be contained the names of every taxpayer in the county, in its alphabetical order with reference to the first three letters of the surname of such taxpayer, and have surnames, and of the first names of any others, and shall refer to the pages and lines of the roll where the assessment of such taxpayer may be found.

(Provides for present ownership book or list.) Section 21. That section 3068 of the Code and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

Whenever any one stock or other personal property of non-residents in this state shall be pointed out to the assessor to assess the same as it is in the county it shall be the duty of the assessor to assess the same as it is in the county, and such stock or other personal property shall be held liable for the payment of the taxes thereon in the same manner as the personal property of resident citizens is held liable.

(Obsolescence except to use word "live stock.") Section 22. That section 3069 of the Code and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

At the time prescribed by law the assessor in each county shall ascertain by diligent inquiry the names of all persons who are assessable in his county, and all taxable real estate therein, and make out an assessment roll of all such persons, and appraise the same according to the provisions of the statutes relating thereto.

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"Through your honor added six months to the term of imprisonment he had sentenced to impose, as a punishment for picking holes in the court's English."



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Three Trains East Daily

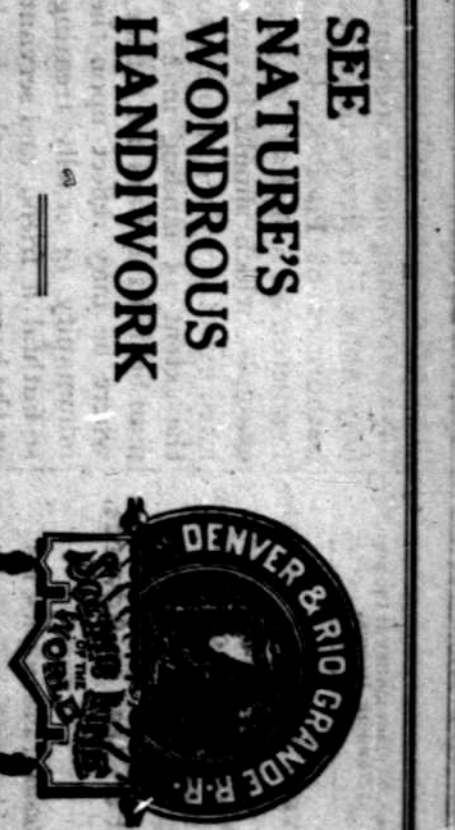
Train	Time	Days
Chicago	5:00 P.M.	Monday, Wednesday, Friday
Portland	7:15 A.M.	Tuesday, Thursday, Saturday
Portland	7:15 A.M.	Tuesday, Thursday, Saturday
Chicago	5:00 P.M.	Monday, Wednesday, Friday
Portland	7:15 A.M.	Tuesday, Thursday, Saturday
Chicago	5:00 P.M.	Monday, Wednesday, Friday
Portland	7:15 A.M.	Tuesday, Thursday, Saturday

MM. McMURRAY,
General Passenger Agent

CORVALLIS & EASTERN R. R.

TIME TABLE NO. 1
Trains from and to Vancouver.

Train	Time	Days
Train No. 1	7:30 A.M.	Monday, Wednesday, Friday
Train No. 2	1:30 P.M.	Tuesday, Thursday, Saturday
Train No. 3	7:30 A.M.	Monday, Wednesday, Friday
Train No. 4	1:30 P.M.	Tuesday, Thursday, Saturday
Train No. 5	7:30 A.M.	Monday, Wednesday, Friday
Train No. 6	1:30 P.M.	Tuesday, Thursday, Saturday



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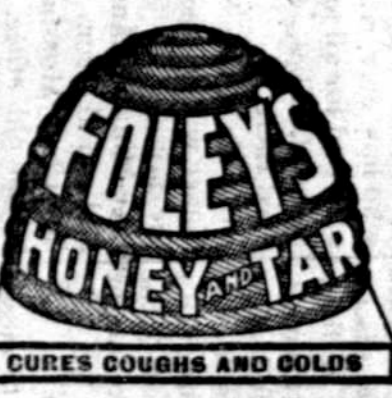
So frequently settle on the lungs and result in Pneumonia or Consumption. Do not take chances on a cold wearing away or take something that only half cures it, leaving the seeds of serious throat and lung trouble.

FOLEY'S HONEY AND TAR

Stops the Cough and heals the lungs and prevents Pneumonia and Consumption

Consumption Threatened
C. Unger, 211 Maple St., Champaign, Ill., writes: "I was troubled with a hacking cough for a year and I thought I had consumption. I tried a great many remedies and I was under the care of physicians for several months. I used one bottle of FOLEY'S HONEY AND TAR. It cured me, and I have not been troubled since."

Cured Hemorrhages of the Lungs
A. M. Ake, Wood, Ind., writes: "Several years since my lungs were so badly affected that I had many hemorrhages. I took treatment with several physicians without any benefit. I then started to take FOLEY'S HONEY AND TAR, and my lungs are now as sound as a bullet. I recommend it in advanced stages of lung trouble."



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