

Proposed Oregon Tax Law

(Continued from last week)

12. A statement of the number of miles of main, branch, double, and side tracks owned or leased by said company in each county in this state, stated separately.

13. A statement of the entire gross receipts and net earnings of the company from operation and otherwise, stated separately, for the fiscal year ending in the calendar year closing March 1, preceding the report being made.

14. Such other facts or information of a like or different kind as said board may require in the form of return prescribed by it.

The board is hereby given the power to prescribe such directions, rules and regulations to be followed in answering any of the requirements of this section, or as herein authorized, as in its judgment shall be best calculated to insure accuracy and uniformity in reporting the facts.

(Blanks furnished by board—Penalty for refusal or neglect to report.)

Section 9. Blanks for making the statements provided for in section eight (8) of this act shall be provided by the said board: Provided, that the reports herein provided for shall not relieve the company from making any other report required by law to be made to any other officer. In case any company fails or refuses to make any statement or furnish any information required by this act, the board shall inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of such company. Any company which shall refuse or neglect to make the report required by this act within the time specified shall be subject to a penalty of \$500 for each day of the continuance of such neglect or refusal to file such report, to be recovered in a proper action brought in the name of the state of Oregon in any court of competent jurisdiction.

(Board to determine value and prepare assessment roll—Mileage basis of apportionment.)

Section 10. Subsequent to the filing of the reports required in the preceding sections, and prior to the first Monday in October in each year, it shall be the duty of the said state board of tax commissioners to prepare an assessment roll, as provided in section five (5) of this act, upon which they shall assess the true cash value as of the first day of March at the hour of 1 o'clock a. m., of the year in which the assessment is made, of all the property of the companies herein enumerated subject to taxation under this act, which said assessment shall not be final until reviewed as herein provided. For the purpose of arriving at the amount and character and true cash value of the property belonging to said companies as appearing upon the assessment roll for the purpose of assessment for taxation under this act, the said board may personally inspect the property belonging to said companies and may take into consideration the reports filed under this act, the reports and returns of said companies filed in the office of any prior officer of this state, or any county thereof, the earning power of said companies, the franchises and special franchises owned or used by said companies (said franchises and special franchises not to be directly assessed, but to be taken into consideration in determining the value of the other property); the assessed valuation of any property of said companies, used in the operation of the business of the companies, and by law required to be assessed by county assessors, and such other evidence of a like or different kind as may be obtainable bearing thereon; provided, that in no event shall any report or valuation by a county assessor, or evidence as in this act provided, be conclusive upon such board in arriving at the amount and character and true cash value of the property belonging to said companies, and by this act to be assessed for purposes of taxation by said board. In determining the true cash value of the property assessable for taxation by the said state board of tax commissioners of the companies in this act enumerated, when said companies own, lease, operate or use rail, pipe or wire lines, or property partly within and partly without this state, if the board shall value the entire property within and without the state as a unit, as provided in the next section, the said board shall be controlled in ascertaining the property subject to taxation in Oregon by the proportion which the number of miles of main track (meaning thereby main, stem, and branch lines), miles of wire, or miles of main pipe lines controlled or used by said company, as owner, lessee, or otherwise, within the state of Oregon bears to the entire mileage of main track as aforesaid miles of wire or main pipe line controlled or used by said company as owner, lessee, or otherwise.

(Determination of value as a unit—Deduction of property locally assessed.)

Section 11. The said board, for the purpose of arriving at the actual cash value of the property assessable by it, as herein provided, may value the entire property, both within and without the state of Oregon, as a unit. In case it shall value the entire property as a unit, either within or without the state of Oregon, or both, said board shall make deductions of the property of said company situate outside the state, and not connected directly with the business thereof, as may be just, to the end that the fair proportion of the property of said company in this state may be ascertained. If the said board value the entire property within the state of Oregon as a unit, it shall make deductions of the property of said company situate in Oregon, and assessed by the county assessors, to an amount that shall be just; and for that purpose the county assessors shall be and they are hereby required, if the said board request the same, to certify to the said board the assessable value of the property of said companies assessable by them, but such certification of assessed or assessable values is intended to be advisory only, and not conclusive upon the said board.

(Sufficiency of description on roll—Mileage to be stated.)

Section 12. Upon such assessment roll shall be placed, after the name of each of the companies assessed under the provisions of this act, a general description of the properties of the said companies, which shall be deemed to include all of the properties of the said companies liable to assessment for taxation under this act, owned, leased, or occupied by them, whether as owner, lessee, occupant, or otherwise. The said description may be in the language of this act as contained in section six (6) hereof, or otherwise. But no assessment shall be invalidated by a mistake in the name of the corporation assessed, or by an omission of the name of the owner, or the entry of a name other than that of the true owner, if the property be generally correctly described; and provided further, that where the name of the true owner, or the name of the owner of record, lessee, or occupant of any property assessable under the provisions of this act shall be given, such assessment shall not be held invalid on account of any error or irregularity in the description, provided such description would be sufficient in a deed of conveyance from the owner, or on account of which in a contract to convey a court of equity would decree a conveyance to be made, reading the said description in connection with the definition of property assessable under the provisions hereof as in this act contained. Upon such assessment roll shall be placed, opposite the name of the company, in a proper column, the aggregate main track mileage as defined in section 10 hereof, miles of wire, or main pipe line, as the case may be, within the state of Oregon.

(Ascertainment of value of main and branch lines and value per mile.)

Section 13. Said state board of tax commissioners shall thereupon ascertain the value of the several branch lines of the said companies situated in this state, and the mileage thereof, and shall ascertain the value per mile of the said branch lines respectively by dividing the value of each of them by the mileage thereof. The said board shall thereupon deduct the total amount so ascertained as the value of branch lines from the total value of the property of the said companies assessable under the provisions of this act so ascertained as aforesaid; and shall thereupon ascertain the value per mile of main line of rail, pipe, or wire by dividing the remainder, after deducting the value of said branch lines from the total value in this state, by the number of miles of such main rail, pipe, or wire line in this state, and the quotient obtained as aforesaid shall be deemed and held to be the value per mile of said branch and main lines respectively.

(Apportionment of assessment to counties according to mileage.)

Section 14. For the purpose of determining what amount of the assessment made under the provisions of this act shall be apportioned to the several counties in this state in, through, across, into, or over which the lines of said companies extend, the said state board of tax commissioners shall multiply the value per mile as above ascertained of the several main and branch lines by the number of miles of such main and branch lines in each of the counties aforesaid, as reported in the statements made by the said companies, or as otherwise ascertained and determined by the said board.

(Notice of sitting of board to review assessment and apportionment—Proof.)

Section 15. The said board shall give three weeks' public notice in some newspaper printed at the state capital, setting forth that on the first Monday in October it will attend at the capitol and publicly examine the assessment roll by it made, and review the same, and correct all errors in valuation, description, quantities, or qualities of property by it assessable and in apportionment of assessments made by it; and it shall be the duty of the persons and corporations interested to appear at the time and place appointed. Proof

of such notice may be made by affidavits as by law provided, filed with the secretary of said board, on or before the first Monday in October in the year when such notice is printed.

(Board to meet annually as stated in notice.)

Section 16. The said board shall meet at the capitol of the state on the first Monday of October in each year, as stated in the notice prescribed in the preceding section hereof, and shall then have before it the assessment roll made by it as prescribed in this act.

(Review and correction of assessment roll and apportionment—Omitted property assessed.)

Section 17. It shall then be the duty of such board to review, examine, and correct the assessment roll by it made, and to increase or reduce the valuation of the property therein assessed, so that the same shall be the full cash value thereof, and to assess omitted taxable property by it assessable in the manner hereinafter provided, and to correct errors in apportionments of assessments therein. If it shall appear to such board that there is any real or personal property which by law it is permitted to assess which has been by it assessed twice, or incorrectly assessed as to description, quantity, or quality, or assessed in the name of a person or corporation not the owner, lessee, or occupant thereof, or assessed under or beyond the actual full cash value thereof, or which is not assessable by said board, but which has been assessed by it, said board may make proper corrections of the same. If it shall appear to said board that any real or personal property which is assessable by it has not been assessed upon said assessment roll, said board shall assess the same at the full cash value thereof.

(Notice of increase or change in apportionment—Petitions to be written and verified—Time of filing.)

Section 18. Said board shall not change the apportionment of any assessment or increase the valuation of any property on such assessment roll as provided in the preceding section without giving to the company or person in whose name it is assessed at least six days' written notice to appear and show cause, if any there be, why the apportionment of such assessment shall not be changed, or the valuation of the assessable property of such company or person, 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 or company appear voluntarily before said board, and be there notified by a member thereof that the property of such person or corporation, or some specified part thereof, is, in the opinion of the board, assessed below its actual value, or that such apportionment is, in the opinion of the board, incorrect. Petitions or applications for the reduction or change of apportionment of a particular assessment shall be made in writing, verified by the oath of the applicant, its president, secretary, managing agent, or attorney in fact, 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.

(Board to complete review in one month, sitting continuously.)

Section 19. The said board, sitting for the purpose of reviewing the said roll as above provided, shall continue its sessions from day to day, exclusive of Sundays and legal holidays, until the examination, review, correction, and equalization of the said rolls shall be completed; but it shall complete said examination, review, 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, review, correction, and equalization of the said assessment roll shall be deemed to be complete.

(Record of action of board.)

Section 20. Corrections, additions to, or changes in the said roll shall be entered in a column therein headed substantially "as reviewed," and the entries in such column shall be the record of the action of such board. The meetings, sittings, and adjournment of the said board, sitting for the purposes of review, shall be recorded in its journal.

(Roll kept on file as public record.)

Section 21. Said roll, when so examined, reviewed, corrected, and equalized by such board, shall be kept on file in the office of the said state board of tax commissioners as a public record.

(To be continued next week)

Real Athleteism.

An English athletic authority says that 35 is the maximum age for a good athlete. Perhaps most people have noticed that professional athletes wear themselves out young. Prize fighters, sprinters and circus performers quit in early prime.

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The best athleteism is that which holds through the ripe years and enables a man to sit his horse as erectly at 80 as at 20.—Cleveland Press.

Always a Way.

"There is always some way to overcome every difficulty," said the cheery citizen.

"Yes," answered the sardonic person. "If you doubt it you can ask any candidate just before election."—Washington Star.

The Limit.

"You say he is well educated?" "Yes, he can talk every known language except golf and baseball."—Houston Post.

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St. Paul East Mail 8:15 p. m. via Spokane	Walla Walla, Lewiston, Spokane, Walla Walla, Full in a n, Minneapolis, St. Paul, Duluth, Mil- waukee, Chicago and East.	8:00 a. m.

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Arrives Albany..... 11:40 A M

No. 2—Trains To and From Detroit.

Leaves Albany..... 12:30 P M
Leaves Corvallis..... 1:30 P M
Arrives Yaquina..... 5:45 P M

No. 3—Trains for Corvallis.

Leaves Albany..... 7:35 A M
Arrives Corvallis..... 8:35 A M

No. 4—Trains for Albany.

Leaves Corvallis..... 6:30 A M
Arrives Albany..... 7:30 A M

No. 5—Trains for Corvallis.

Leaves Albany..... 3:30 P M
Arrives Corvallis..... 4:30 P M

No. 6—Trains for Albany.

Leaves Corvallis..... 7:35 P M
Arrives Albany..... 8:35 P M

No. 7—Trains for Corvallis.

Leaves Albany..... 1:30 P M
Arrives Corvallis..... 2:30 P M

No. 8—Trains for Albany.

Leaves Corvallis..... 6:00 P M
Arrives Albany..... 7:00 P M

No. 9—Trains for Corvallis.

Leaves Albany..... 11:00 A M
Arrives Corvallis..... 12:00 A M

No. 10—Trains for Albany.

Leaves Corvallis..... 12:45 P M
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At the Reception.

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Elsie—Yes; he proposed to me less than an hour ago.

Maude—Ah, I see—and you refused him.

Infantile Distraction.

Willie—Geel! Do they let you go to swell parties?

Gracie—Lots of 'em. I'm getting societer and societer every day.