

# 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 said 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.

(Later Particulars.)  
Delliah 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.  
Deposits in German savings banks last year amounted to no less than nine thousand million marks, or about \$2,000,000,000.

ities, and shall enter the same in the assessment roll which has been made by the county assessor and equalized by the county board of equalization and returned to the clerk. Taxes shall be levied and collected upon the assessments so made in the same manner other taxes are levied and collected, and at the same time and by the same officers.  
(Length of line in minor subdivisions to be reported to county clerk.)

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 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 capitol 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 capitol, 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 . . . . . dollars per annum, payable quarterly, 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 capitol 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 capitol, and shall be furnished by the secretary of state with an office at the state capitol, 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 appointment.)

A 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.

A Fixture.  
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.

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 . . . . . (name of assessor), being the 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 and title of officer).  
(Official seal.)  
(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 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—er—so it does."—Chicago Tribune.

A Fixture.  
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.

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Arrives Albany	7:10 A M
No. 9—Leaves Corvallis	1:30 P M
Arrives at Albany	2:10 P M

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Arrives Albany

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