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B. Bellinger and William W. Cotton, and all acts and parts of acts in conflict herewith, be and the same hereby are repealed: Provided, that nothing in this act contained shall affect the assessment of property upon the basis of ownership and valuation thereof upon the first day of March, 1907, at the hour of 1 o'clock a. m.; but the sections, acts and parts of acts hereby repealed shall remain in full force and effect for the purpose of effecting the assessment according to law upon the basis of ownership and valuation thereof March 1,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 provided 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 3040 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 collector 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 3060 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 3082 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, 12, 145, 156, 182, and 185 of the General Laws of Oregon, 1905; and an act filed in the office of the Secretary of State December 24, 1904, 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, 1903; 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 the 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 3088, as finally amended by Laws of Special Session, 1903, page 22; 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 post-offices. Germany is next with 15,023 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'm 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.

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

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

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Ft. Paul Fast Mail 4:15 p. m. via Spokane	Walla Walla, Lewiston, Spokane, Wallace, Paul'm a n, Minneapolis, St. Paul, Duluth, Milwaukee, Chicago and East.	8:00 a. m.

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	Leaves Corvallis	P M
	Arrives Yaquina	5:45 P M

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No. 2—		
	Leaves Albany	7:20 A M
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	Leaves Detroit	1:00 P M
	Arrives Albany	6:35 P M

Trains for Corvallis.

No. 5—		
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	Arrives Corvallis	8:35 A M
No. 10—		
	Leaves Albany	3:50 P M
	Arrives at Corvallis	4:30 P M
No. 6—		
	Leaves Albany	7:25 P M
	Arrives at Corvallis	8:15 P M

Trains for Albany.

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	Arrives Albany	7:10 A M
No. 9—		
	Leaves Corvallis	1:20 P M
	Arrives at Albany	2:10 P M
No. 7—		
	Leaves Corvallis	6:00 P M
	Arrives at Albany	6:50 P M
No. 11—		
	Leaves Corvallis	11:00 A M
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