

# 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 municipal-

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 quarter-annually, 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 appoint-

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, ..... (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.

(Signature of assessor.)

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 the office held by such member.

(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 and be construed to refer respectively 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)

## NO TREATY VIOLATED

### Senator Gearin Speaks Against Roosevelt's Policy.

### SENATE GALLERIES ARE PACKED

### Japanese Children Get Equal Education in Separate Schools, Says Senator From Oregon.

Washington, Jan. 8.—Senator Gearin covered himself with glory in his speech in the senate yesterday, in which he advocated exclusion of Japanese coolies. He exhibited exceptional ability and charm as a speaker, and presented arguments that were eye openers to even senators and to the throngs in the galleries. When the senate convened at noon, the galleries were crowded to their limit, in anticipation of a lively debate on the Brownsville affair. But Gearin had given notice that he would speak immediately after the close of the morning business and senatorial courtesy demanded that he be heard, notwithstanding Foraker and Lodge were eager to resume the fight over the negro troop question.

Mr. Gearin criticized the stand taken by President Roosevelt on the Japanese question as to his interpretation of the existing treaty with Japan, and charged that the president's position in regard to the introduction of cheap labor as applied to the Chinese was inconsistent with his recent message to congress in regard to the treatment of Japanese on the Pacific coast.

Replying to the claim in the president's message that the treaty with Japan guaranteed protection and right to attend public schools in all states in the Union, and to attend them in company with white children, Mr. Gearin denied emphatically that there is any provision in the treaty which by any sort of construction can be made to support such a claim. He says that nothing is said in the treaty as to the right to attend public schools, and that the specific enumeration of what was intended by the framers of the treaty showed that nothing should be left to inference. He quoted from the treaty to show that the Japanese residents in this country may have the privileges enumerated only by conforming to all the laws, police and customs regulations of the country, like native citizens and subjects, and that this meant state laws as well as Federal laws.

"This government might as well stand upon that interpretation and decline to consider it further," he said. In advocating a modification of the treaty which would restrict the immigration of the Japanese coolie labor, Mr. Gearin said that so long as these laborers are permitted to come into this country in hordes there will be constant and growing dissension on the Pacific coast, which eventually must bring about a restriction. He spoke of the influx of Japanese cheap labor as a threatened peril to every industry and enterprise of the United States.

### OPPOSE TWO-CENT FARES.

### Railroad Men Declare Proposed Law Unconstitutional.

Washington, Jan. 9.—The Sherman bill for universal interchangeable railway mileage books at the rate of 2 cents a mile was the subject of a hearing today before the house committee on interstate and foreign commerce.

George Nicholson, third vice president of the Santa Fe, said the bill was so broad that it practically attempted the fixing of 2 cents a mile as the maximum rate for all railroads in the United States on all passenger business and urged that it would work great hardship on many railways to make such a reduction in their earnings.

Mr. Nicholson discussed railway passes at length and urged that the new anti pass law should not be given as a reason for the reduction of railway fares. He said that his railway found that 12 1/2 per cent of its passenger traffic in June of last year was on passes to railway employes, but that of its passenger business only 2 per cent was on passes.

### Make Cars Do More Work.

Chicago, Jan. 8.—As a means for relieving the shortage of freight cars, representatives of a number of Western roads today decided to form an organization to be known as the Car Efficiency bureau. The purpose of the bureau is to make a concerted and systematic effort to increase the use of cars now in existence, by insisting upon more prompt loading and unloading by shippers and consignees. The headquarters of the bureau will be in Chicago, and it will be managed by an executive committee.

### Experimental Irrigated Lands.

Washington, Jan. 8.—Senator Warren has introduced a bill providing for establishment of experimental farms on all irrigation projects, to be under the supervision of the secretary of agriculture.

### 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.

### 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.

## NEWS OF THE WEEK

### In a Condensed Form for Our Busy Readers.

### HAPPENINGS OF TWO CONTINENTS

### A Resume of the Less Important but Not Less Interesting Events of the Past Week.

The pope has issued an encyclical denouncing French church laws.

The last horse car line in New York City is to be equipped for electricity.

Thousands of Chinese in the famine district are living on grass and roots.

Congressman Charles Curtis has been nominated for senator by Kansas Republicans.

Hearst has won the first point in his appeal to oust McClellan as mayor of New York.

A resolution has been introduced in the Idaho legislature favoring exclusion of Japanese coolies.

Japan has given no reason for not sending the squadron to visit the Pacific coast as planned.

Alaskans are endeavoring to have the president's order withdrawing coal land from entry removed.

A move to investigate Gugenheim's purchase of a senatorship has been squelched by the Colorado legislature.

The Union Pacific will probably be ordered by the Interstate Commerce Commission to sell the stocks of other roads.

Fire that started in a tobacco warehouse at Lancaster, Pa., spread to other property, entailing a loss of \$1,000,000.

Russia is preparing to build several warships.

The 1907-08 Japanese army and navy budget carries \$95,000,000.

The president is expected to send another message to congress on negro troops.

The train service between San Francisco and Los Angeles is at a complete standstill, owing to washouts.

Several Japanese have applied to Texas Federal officers for citizenship papers. They were told to wait.

It is conceded by many that Hearst stands a fair chance of wresting the New York majority from McClellan.

Congressman W. A. Smith has been made the caucus nominee by the Michigan legislature for Alger's place in the senate.

### PORTLAND MARKETS.

Wheat—Club, 66c; bluestem, 68c; valley, 66c; red, 63c.

Oats—No. 1 white, \$25@26; gray, \$24.50@25.

Barley—Feed, \$21.50@22 per ton; brewing, \$22.50; rolled, \$23@24.

Corn—\$1.40@1.45 per cwt.

Rye—Whole, \$26; cracked, \$27 per ton.

Hay—Valley timothy, No. 1, \$13@14 per ton; Eastern Oregon timothy, \$14@16; clover, \$8@8.50; chest, \$7.50@8.50; grain hay, \$7.50@8.50; alfalfa, \$11.50; vetch hay, \$8@8.50.

Butter—Fancy creamery, 32 1/2@33c per pound.

Butter Fat—First grade cream, 33 1/2c per pound; second grade cream, 2c less per pound.

Eggs—Oregon ranch, 32 1/2@33c per dozen.

Poultry—Average old hens, 14@15c per pound; mixed chickens, 13@14c; spring, 14@15c; old roosters, 10@11c; dressed chickens, 16@17c; turkeys, live, 17@17 1/2c; turkeys, dressed, choice, 20@22c; geese, live, 10@12c; ducks, 14@15c.

Veal—Dressed, 5 1/2@9c per pound.

Beef—Dressed bulls, 1@2c per pound; cows, 4@5c; country steers, 5@5 1/2c.

Mutton—Dressed, fancy, 8@9c per pound; ordinary, 6@7c.

Pork—Dressed, 6@8 1/2c per pound.

Fruits—Apples, common to choice, 50@75c per box; choice to fancy, \$1@2.50; pears, \$1@1.50; cranberries, \$11.50@12 per barrel; persimmons, \$1.50 per box.

Vegetables—Turnips, 90c@\$1 per sack; carrots, 90c@\$1 per sack; beets, \$1.25@1.50 per sack; potatoes, 9c@10c per sack; sweet potatoes, 3c per pound; cabbage, 1 1/2@2c per pound; cauliflower, \$1.25 per dozen; celery, \$3.75@4.25 per crate; onions, 10@12 1/2c per dozen; bell peppers, 8c; pumpkins, 2c per pound; spinach, 4@5c per pound; parsley, 10@15c; squash, 2c per pound.

Onions—Oregon, \$1@1.25 per hundred.

Potatoes—Oregon Burbanks, fancy, \$1@1.30; common, 75@90c.

Hops—11@13 1/2c per pound, according to quality.

Wool—Eastern Oregon average best, 13@18c per pound, according to shrinkage; valley, 20@23c, according to fineness; mohair, choice, 26@28c.